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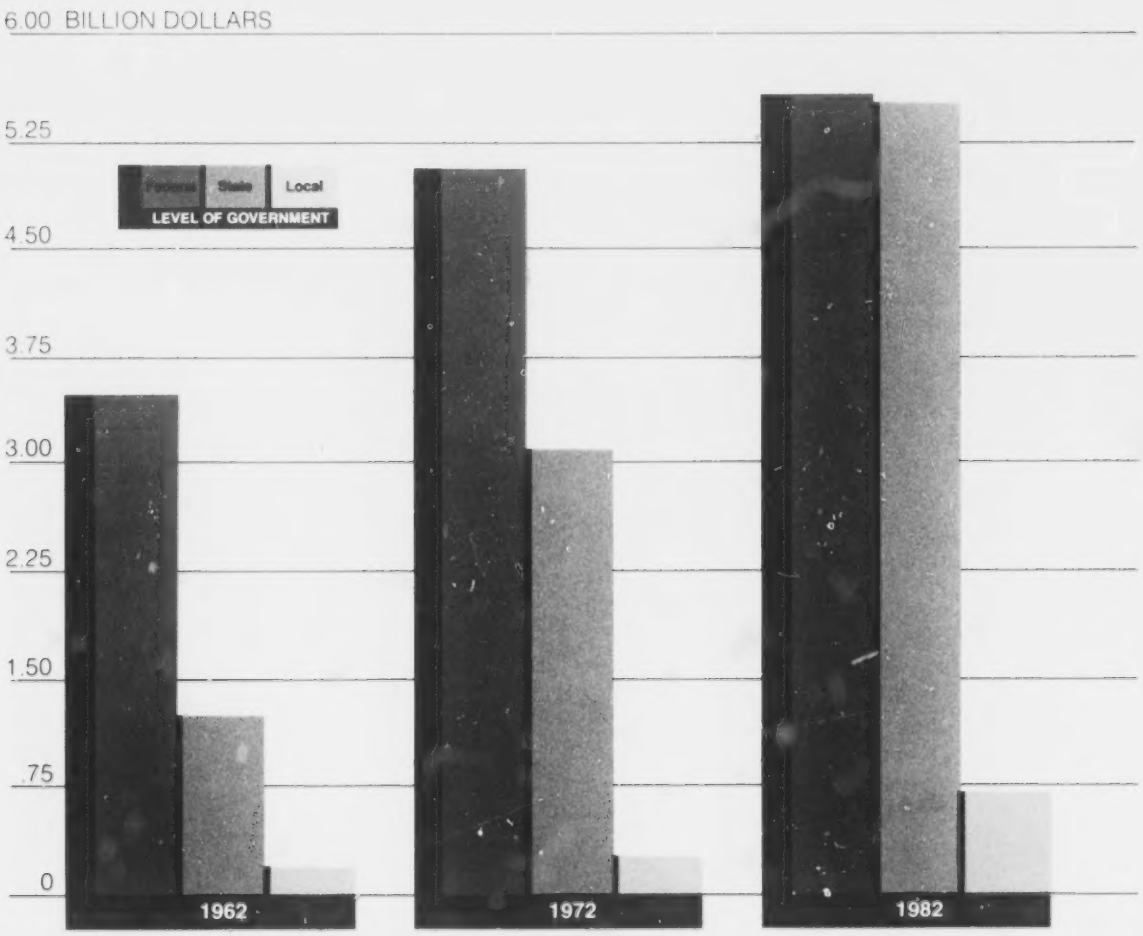
1982/1983

Public Revenues From Alcohol Beverages

Revenues Collected From Alcohol Beverages



Distilled Spirits Council of the United States, Inc.

1982/83

Public Revenues From Alcohol Beverages

Compiled and Prepared by
Economics and Statistics
Division
**Distilled Spirits Council
of the United States, Inc.**

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PREFACE

Distilled spirits and other alcohol beverages raised $11.83 billion of revenues for federal, state, and local governments in 1982. These funds were used to finance hospitals, parks, the police, day-to-day legislative and regulatory functions of government, and other important purposes.

Revenues from distilled spirits alone accounted for $6.77 billion or 57.2 percent of the total revenues collected from alcohol beverages.

Distilled spirits have contributed increasing sums to government operations over the years. In 1982, revenues from distilled spirits were twice the level of 1962 or 28 times the collections of 1934. As taxes on spirits have grown, they have accounted for a larger portion of the price paid for a bottle of spirits. The portion is larger than the product cost of any other commodity in the United States, i.e., 43.1 percent of the retail cost of a typical bottle of spirits in 1983.

Despite already high levels, 16 states increased spirit taxes in 1983, and a number of tax proposals are now being considered. These increases have generated public and government debate concerning the wisdom of raising tax levels to what is at or already above the breaking point. When assessing the issues involved in this debate, current tax and revenue information and past experience are needed. *Public Revenues From Alcohol Beverages* seeks to meet this need by detailing statistics on taxes and revenues of the federal government, the 50 state governments, and local jurisdictions.

The important contributions to federal and state economies by the beverage alcohol industry should be considered when assessing proposals to increase taxes. Questions to be answered include among others: Will a tax increase provide a net benefit or a net loss to the economy and the overall welfare? Do tax increases impinge on the rights and livelihood of our citizens? Are they discriminatory? DISCUS hopes that the information in *Public Revenues From Alcohol Beverages* will help develop informed and balanced policies on these issues and questions.

The alcohol beverage industry employs over 800,000 (full-time equivalent positions) in its distilleries, wineries, breweries, and wholesale and retail establishments. Its retail sales were $59.9 billion in 1982. Payrolls and profits were $15.3 billion in 1980 and somewhat higher in 1983 although precise data are not now available. In addition, materials used in the production and marketing of spirits, wine, and beer account for substantial employment and payrolls—for the farmers who grow the grain used to make spirits and beer and the fruit used to make wine and brandy. Associated industries employ workers and generate income from the production of bottles, barrels, and cases, as well as transportation, advertising, and other services. In total, those gainfully engaged in making beverage alcohol products available to the American public number at least 1 million.

The government revenues, employment, and payrolls generated by this industry are derived from responsible and moderate consumption of alcohol beverages by citizens who chose to consume these products.

Contributions to the U.S. economy by the alcohol beverage industry and the financing of government operations by alcohol beverages will continue as long as the industry is viable. However, if tax burdens are so heavy that they destroy sales and industry profitability, our economy will be adversely affected. Not only will those in the beverage alcohol industry lose gainful employment, but the U.S. economy and the financing of government operations will suffer.

F. A. Meister
President

FOREWORD

The $11.83 billion of revenues collected from the sale of distilled spirits, wine, and beer in 1982 provided substantial funds for financing federal, state, and local government operations. State alcohol beverage revenues alone accounted for an average of 3.4 percent of state revenues collected from all tax sources in 1982. The proportion in some states was much higher, with 11.5 percent of total revenues derived from alcohol beverages in New Hampshire and 8.9 percent in Florida.

Distilled spirits accounted for $6.77 billion or 57.2 percent of all taxes collected from alcohol beverages in 1982; wine accounted for 8.3 percent; and beer, 34.5 percent.

Lower consumption caused revenues from spirits to decline to $6.77 billion in 1982 from $6.95 billion in 1981. Chiefly, as a result of higher state tax rates, collections increased in 1983 to an estimated $6.99 billion. Collections from wine rose to $982 million in 1982 from $939 million in 1981 with 1983 collections higher at $1,039 million (estimated). Beer collections also increased to $4.1 and $4.2 billion from $3.9 billion in the same periods.

This edition of *Public Revenues From Alcohol Beverages*, published annually since 1935 by the Distilled Spirits Council of the United States, Inc. (DISCUS), provides updated statistics on beverage alcohol taxes and revenues collected by the federal government and the different states.

State and local data are compiled from surveys made by DISCUS of state and local jurisdictions. Tax and revenue authorities complete DISCUS questionnaires to provide tax and revenue information. Federal tax and revenue data are obtained from the U.S. Treasury Department.

DISCUS has advanced the release date of this publication in order to make available current information as the interest has risen on tax issues. Release of the current issue is about six months earlier than the 1981/82 edition.

A continuing process of refining and adding relevant statistics takes place in the preparation of *Public Revenues*. This edition takes into account the duty-free entry now possible for alcohol beverages from Caribbean countries as a result of the Caribbean Basin Initiative.

Level of Taxes

Distilled spirits continue to have the highest relative tax burden of any commodity in the United States. In 1983, taxes added 75.6 percent to the basic costs of producing and marketing a typical bottle of spirits. Although most taxes are paid at the distillery or the bottling plant, taxes are ultimately borne by consumers. When the average bottle of spirits reached the consumer in 1983, taxes accounted for 43.1 percent of the retail price.

Methods of Taxation

Taxes on alcohol beverages are imposed in many ways. *Federal* levies are in the form of excise and occupational taxes as well as duties on imports.

The tax regime in the different states depends on how alcohol beverages, especially spirits, are marketed, i.e., whether sales are by private outlets or by state-owned stores or licensees and state wholesale operations.

In 32 license states and the District of Columbia, sales are through privately owned wholesale and retail outlets. Distilled spirit, wine, and beer revenues are collected primarily from the excise, sales, and enforcement taxes on products sold by these private outlets, as well as fees for operating licenses.

In most of the 18 control states as well as some local jurisdictions, off-premise retail or wholesale sales of spirits are made only by government-owned outlets or by agents. In two of these states, Mississippi and Wyoming, the wholesale function is a state monopoly, but retail sales are through private outlets. Revenues in control states are derived from wholesale and retail markups that yield profits to the state-owned retail or wholesale establishments; part of these profits are transferred to state governments as revenues, usually for the General Fund. In addition to revenues from profits, the excise, sales, and other taxes levied on alcohol beverages contribute to collections.

Control state revenues are derived primarily from profits on spirits sold by state stores or agencies and state wholesale operations. Most beer and wine are sold by private outlets in these states. Additional state revenues are obtained from the excise and other taxes on all these products.

On-premise outlets (restaurants, bars, etc.) are privately operated in both license and control states. Sales in these outlets add further to revenues that state governments obtain from alcohol beverages.

Tax Rates

Recent increases of state taxes are reflected in a higher average of license state excise taxes in 1983 or $3.01 per gallon compared with $2.78 in 1982; these taxes were 16.2 percent higher than the $2.59 per gallon 10 years ago.

Tax rates in this publication are current as of December 1983. Revenues are for the 1982 calendar or fiscal year based on information available at time of publication, depending on whether a state operates on a calendar or fiscal year basis.

Individual tax rates may change, and applicable rates may be subject to product definition and other variations so that rates shown in this publication may not be applicable at a future date. Current federal tax rates and supplementary information may be obtained from the U.S. Bureau of Alcohol, Tobacco, and Firearms. Similarly, state agencies responsible for taxing alcohol beverages can provide current details on state tax rates and practices.

The DISCUS Economics and Statistics Division, which prepared this publication, will be glad to provide, where possible, additional information on taxes and revenues as well as on the economic aspects of the distilled spirits industry.

DISCUS thanks the many federal, state, and local government agencies and officials for their cooperation in furnishing the tax and revenue statistics that make this publication possible. Special thanks are extended to those who made a special effort to expedite the statistics that permitted publication at an earlier date.

William Kling, Director
Economics and Statistics Division

March 1984

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PART I

SUMMARY

Federal, state, and local revenues from distilled spirits, beer, and wine totaled $11.83 billion in 1982, about unchanged from 1981. Revenues increased to an estimated $12.23 billion in 1983.

The federal government collected $5.57 billion in 1982 from taxes on alcohol beverages, reduced from the $5.84 billion of 1981; lower consumption of spirits was a factor in reducing collections. Federal revenues were 47.1 percent of the combined revenues collected by federal, state, and local governments.

State government revenues increased to $5.54 billion in 1982 from $5.32 billion in 1981 or to 46.9 percent of total revenues collected. Higher state tax rates were responsible for the increase. Local jurisdictions also collected more taxes—$709 million in 1982 compared with $656 million in 1981 or 6.0 percent of total revenues collected by all governments (Table 3 and Figure 2).

Distilled spirit revenues accounted for the largest proportion of government revenues—$6.77 billion or 57.2 percent of the amounts collected from all alcohol beverages in 1982 (Table 2 and Figure 2). Revenues fell 3.5 percent from the 1981 level of $6.95 billion but were 18.4 percent greater than 1972, reflecting higher tax rates and greater population. Rising consumption in the early part of the period reversed in the latter part with consequent restriction of revenues.

Wine revenues increased 4.5 percent between 1981 and 1982 and 5.8 percent between 1982 and 1983 (estimated) with beer revenues rising 3.7 percent and 3.0 percent in the same periods.

Distilled spirit revenues continued to provide the bulk of government revenues from alcohol beverages because tax rates on spirits are higher than those on wine and beer. Federal, state, and local revenues per proof gallon from distilled spirits were 2.4 times the revenues for wine and 2.6 times those for beer (Figure 3). Similarly, federal revenues from spirits were 4.6 times those from wine and 3.6 times those from beer.

Other details on taxes and revenues from spirits, wine, and beer by level of government are given in this publication. Excise taxes and rates, rectification taxes, occupational taxes, import duties, and other taxes are shown. Specific statistics and the tax regime in each state are provided in Part IV.

Federal Excise Taxes

The federal excise tax of $10.50 per proof gallon on distilled spirits provided revenues of $3.6 billion to the federal government in 1982 compared with $3.9 billion in 1981.

The federal excise tax on spirits represented about 24 percent of the retail sales value compared with 17 percent for cigarettes, 11 percent for firearms, 7.4 percent for gasoline, 5.7 percent for beer, and 1.5 percent for wine with excise taxes on other commodities and services varying from 3 to 12 percent of retail sales or service values (Table 5 and Figure 4).

The federal excise tax alone accounted for 24 percent of the retail sales value of a typical bottle of spirits. Other federal taxes plus state and local taxes increased the tax portion to 43.1 percent of the retail price in 1983.

State and Local Taxes

State and local taxes vary greatly on spirits, wine, and beer. For example, among the different states, the revenue varied from $2.53 to $17.36 per gallon of spirits. Wine varied from 41¢ to $4.74 per gallon and beer, 7¢ to $1.17.

These variations reflect the accumulation of different treatment for the different alcohol beverages over the years that resulted from different attitudes and political and financial developments in each state.

TABLE 1

1982 Public Revenues From Alcohol Beverages

SUMMARY

($1,000)

FEDERAL

	1982
Excise Taxes, etc.	5,453,247
Import Duties	118,867
TOTAL FEDERAL COLLECTIONS	**5,572,114**

STATE

Alcohol Beverage Taxes and Fees	3,232,078
Sales Taxes	2,312,388
TOTAL STATE COLLECTIONS	**5,544,466**

LOCAL

Alcohol Beverage Taxes and Fees	316,905
Sales Taxes	392,032
TOTAL LOCAL COLLECTIONS	**708,936**

GRAND TOTAL

11,825,516

NOTE: Because of rounding, items may not add to totals

FIGURE 1

Public Revenues From Alcohol Beverages in the United States Since Repeal

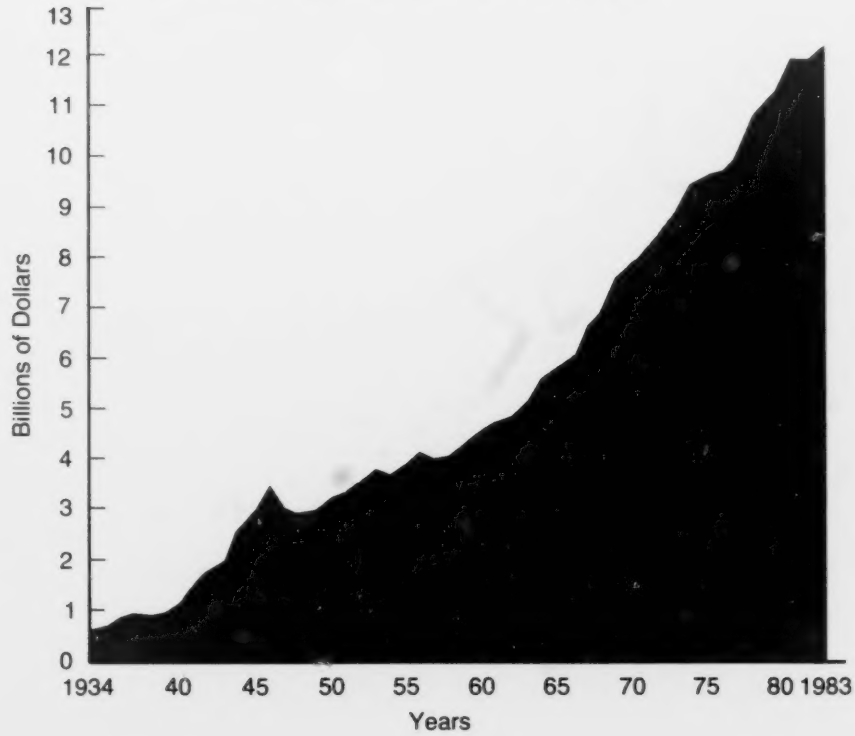


TABLE 2

Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1982

($1,000)

Level of Government and Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal				
Excise Taxes	3,613,447	226,441	1,592,491	5,432,379
Rectification Tax	4	—	—	4
Occupational Tax	18,537	—	2,292	20,829
Import Duties	55,416	53,357	10,093	118,867
Seizures, etc.	30	—	—	30
TOTAL FEDERAL REVENUES	**3,687,437**	**279,800**	**1,604,876**	**5,572,114**
State				
Excise Taxes	1,299,324	242,726	907,803	2,449,853
Sales Taxes	931,565	298,747	1,082,077	2,312,388
Profits	495,722	48,683	−171	544,234
License Fees	97,871	23,491	83,729	205,092
Other Income	19,018	6,164	7,719	32,900
TOTAL STATE REVENUES	**2,843,499**	**619,811**	**2,081,157**	**5,544,466**
Local				
Excise Taxes	45,570	11,469	80,755	137,794
Sales Taxes	137,470	55,952	198,610	392,032
Profits	9,843	2,475	8,586	20,904
License Fees	42,950	11,699	48,598	103,246
Other Income	1,335	460	53,165	54,960
TOTAL LOCAL REVENUES	**237,168**	**82,055**	**389,713**	**708,936**
TOTAL REVENUES—ALL LEVELS	**6,768,104**	**981,666**	**4,075,746**	**11,825,516**
—PER CAPITA ($)	**29.23**	**4.24**	**17.60**	**51.08**

NOTE: Because of rounding, items may not add to totals.

FIGURE 2

Distribution of Alcohol Beverage Revenues, 1982

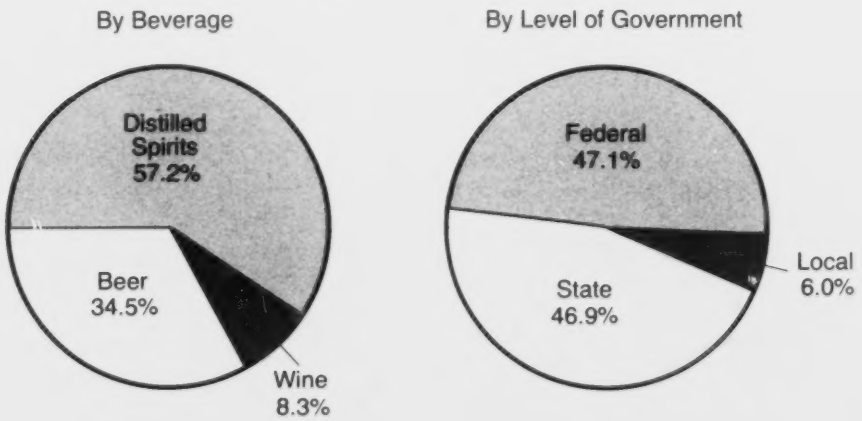


TABLE 3

Alcohol Beverage Revenues by Level of Government and Revenue Source, 1981 and 1982

($1,000)

Level of Government Revenues	1982	1981	1981-1982 Percentage Change
Federal			
Excise Taxes	5,432,379	5,700,776	−4.7
Domestic	4,782,330	5,049,353	−5.3
Imported	650,049	651,418	−0.2
Other	139,730	143,837	−2.9
Import Duties	118,867	122,671	−3.1
Rectification Tax	4	6	−33.3
Occupational Tax	20,829	21,134	−1.4
Seizures, Penalties, etc.	30	26	15.4
TOTAL FEDERAL REVENUES	**5,572,114**	**5,844,611**	**−4.7**
State			
State Profits	544,234	578,147[r]	−5.9
License Fees	205,092	184,943[r]	10.9
Excise Taxes	2,449,853	2,401,538[r]	2.0
Sales Taxes	2,312,388	2,124,759[r]	8.8
Other Income	32,900	29,814[r]	10.4
TOTAL STATE REVENUES	**5,544,466**	**5,319,201[r]**	**4.2**
Local			
Local Profits	20,904	20,322	2.9
License Fees	103,246	98,581[r]	4.7
Excise Taxes	137,794	132,243	4.2
Sales Taxes	392,032	352,707[r]	11.1
Other Income	54,960	52,422[r]	4.8
TOTAL LOCAL REVENUES	**708,936**	**656,275[r]**	**8.0**
TOTAL REVENUES—ALL LEVELS	**11,825,516**	**11,820,087[r]**	**—**

NOTE: Because of rounding, items may not add to totals.
[r]Revised.

TABLE 4

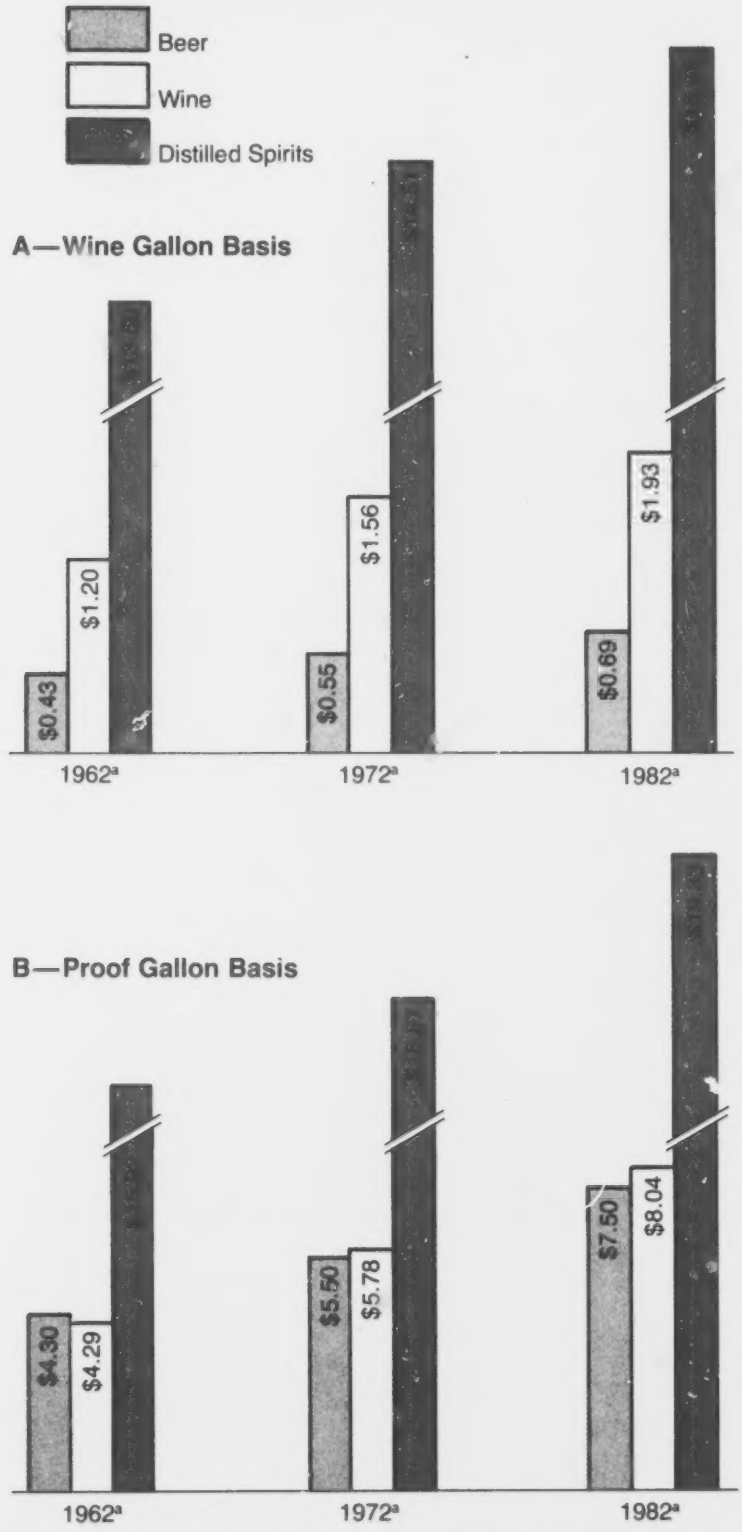
Federal Excise Tax Rates on Alcohol Beverages

Product	EXCISE TAX RATES, PER Proof Gallon[a]	31-Gallon Barrel	Wine Gallon[b]
Distilled Spirits	$10.50	—	—
Beer[c]	(e)	$9.00	—
Wine			
Still			
14% or Less[d]	(e)	—	$0.17
Over 14% Through 21%[d]	(e)	—	0.67
Over 21% Through 24%[d]	(e)	—	2.25
Champagne and Other			
Naturally Sparkling	(e)	—	3.40
Artificially Carbonated	(e)	—	2.40

[a]A gallon at 100°. Lower proof spirits are taxed proportionately lower.
[b]A "regular" gallon of 128 fl. oz.
[c]Effective Jan. 1, 1977: $7 per barrel on the first 60,000 barrels for breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.
[d]Refers to percentage of alcohol content by volume.
[e]Taxes on beer and wine are applied on a wine gallon basis. Equivalent proof gallon taxes are estimated on average: beer, $2.90; wine, $0.65.

FIGURE 3

Total Revenues per Gallon of Beverage by Beverage Type for Selected Years



[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 5

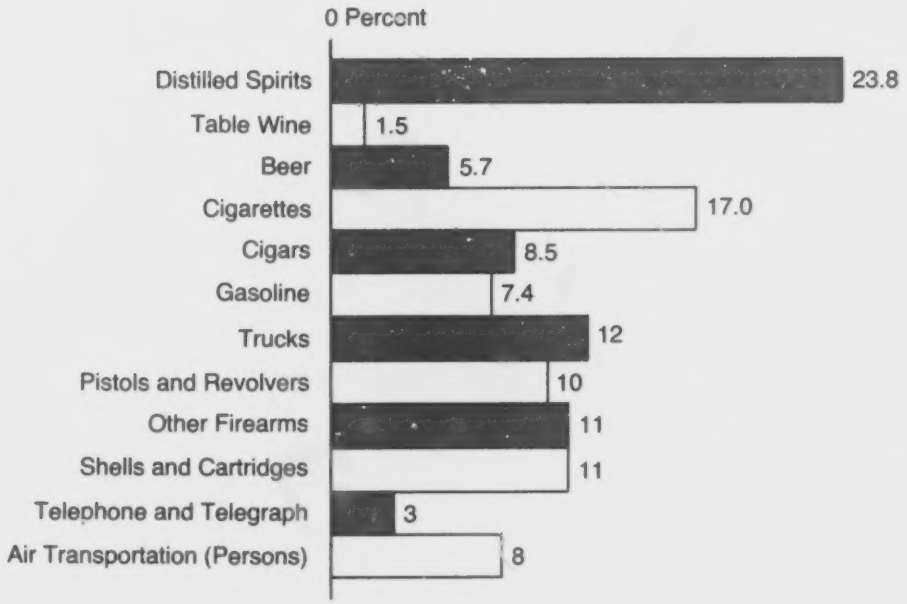
Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs and Revenue Collections, Fiscal Year 1983

Commodities/Services	Rate (Percentage)	Revenues Collected ($1,000)
Distilled Spirits	23.8	3,778,525
Table Wine	1.5	239,320[a]
Beer	5.7	1,594,142
Cigarettes	17.0	4,099,226
Cigars	8.5[b]	39,082
Gasoline	7.4	4,904,580
Trucks	12.0	424,182
Pistols and Revolvers	10.0	24,080
Other Firearms	11.0	34,711
Shells and Cartridges	11.0	31,846
Telephone and Telegraph	3.0	1,048,317
Transportation of Persons by Air	8.0	1,757,412

NOTE: Estimated where specific percentage is not specified by regulation or law, i.e., where tax is on volume or unit basis.
[a]Revenues include all types of wine.
[b]8.5% of wholesale price.

FIGURE 4

Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs, 1983



PART II

TAXES AND REVENUES, 1933-1984

Revenues collected by federal, state, and local governments from taxes and other levies on spirits, wine, and beer between 1933 and 1982 are summarized in this section.

Revenues increased each year from 1934 to 1982 except four so that by 1982 annual revenues expanded to $11.83 billion, about 20 times the 1934 level of $594 million, the first full year of legal liquor sales after Prohibition. The higher revenues reflected rising tax levels, a widening tax base, and greater total consumption of alcohol beverages resulting from increasing population, greater affluence, and a larger number of wet jurisdictions. In 1983, estimated revenues at $12.23 billion were 3.4 percent greater than 1982 because of higher state tax rates.

In the period between 1937 and 1951, the federal excise tax rate on spirits rose 425 percent from $2.00 to $10.50 per proof gallon. As a result of the higher tax rate and greater consumption, federal revenues from alcohol beverages rose an average of 10.8 percent annually between 1937 and 1951. Revenues from state and local governments increased at a lesser annual rate of 6.9 percent (Figure 6).

In the years following 1951, the state and local share of government revenues increased because state and local tax rates on alcohol beverages, especially spirits, increased at a faster rate than federal tax rates. The rate of increase for state and local revenues was 6.6 percent annually between 1951 and 1982 while the rate of increase for federal revenues was much less at 2.7 percent.

Thus, the federal portion of government revenues from alcohol beverages dropped from 70.9 percent of the total in 1962 to 47.1 percent in 1982. As state tax rates increased and new state taxes were introduced, revenues collected by state and local governments reached 52.9 percent of total government revenues in 1982 compared with 29.1 percent in 1962 (Figure 7). In 1982, the value of state and local revenues surpassed federal revenues for the second year—$6.25 billion of state versus $5.57 billion in federal revenues.

Table 10 shows the rising rates of taxation per gallon in the different license states over the years. In 1933, the average rate per gallon was 66¢; by 1953 the rate had more than doubled to $1.54 per gallon; by 1973 it had almost doubled again at $2.59 per gallon. In 1983 the average rate increased to $3.01 per gallon, 8.3 percent over 1982.

Twenty years ago, license and control states and local governments collected an average of $3.76 per wine (liquid) gallon for all levies and profits on distilled spirits, $0.13 from beer, and $0.54 from wine. By 1982 collections on distilled spirits had increased to $7.04; collections on beer rose to $0.44 and on wine to $1.38. Distilled spirits still remained the most highly taxed of all beverages on both a wine and proof gallon basis (Figure 3). As noted, on a proof gallon basis, federal, state, and local revenues for distilled spirits were 2.4 times those for wine and 2.6 times those for beer.

TABLE 6

Total Alcohol Beverage Revenues by Beverage Type, 1962-1982

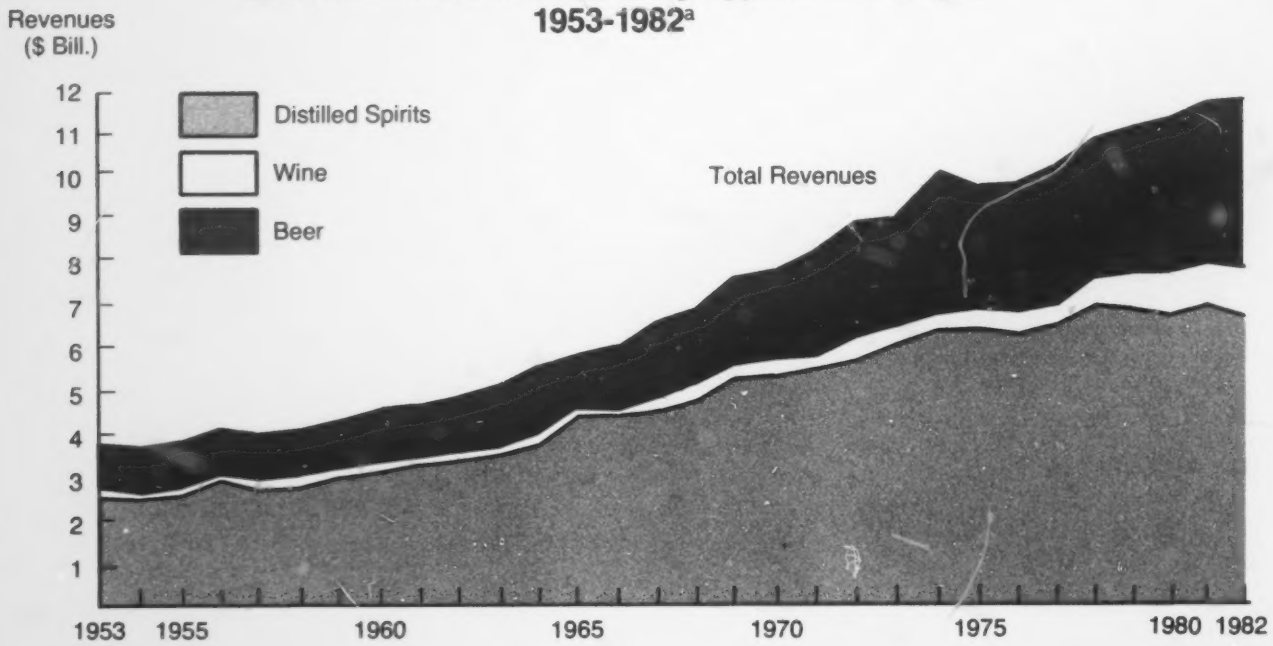
($1,000)

Year	Distilled Spirits	Wine	Beer	Total
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,108	231,121	1,521,465	5,766,694
1966	4,163,207	256,699	1,562,135	5,982,041
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,290	372,971	2,055,003	7,759,264
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,157	508,365	2,221,803	8,446,325
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,055	575,028	2,802,174	9,676,261
1976[a]	6,251,499	533,058	2,976,506	9,761,063
1977[a]	6,442,979	554,040	3,092,433	10,089,454
1978[a]	6,947,042	612,200	3,328,117	10,892,379
1979[a]	6,846,244	764,038	3,472,774	11,083,056
1980[a]	6,779,670	847,957	3,689,864	11,317,491
1981[a]	6,951,168[r]	938,978[r]	3,929,944[r]	11,820,087[r]
1982[a]	6,768,104	981,666	4,075,746	11,825,516

NOTE: Because of rounding, items may not add to totals.
[a]State and local collections include brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

FIGURE 5

Growth in Total Revenues by Type of Beverage, 1953-1982[a]



[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 7

Total Public Revenues From Alcohol Beverages, 1933-1982

($1,000)

1933*	29,704	1958	4,134,331
1934	593,566	1959	4,362,166
1935	734,938	1960	4,546,600
1936	832,145	1961	4,691,782
1937	1,022,276	1962	4,870,328
1938	947,277	1963	5,128,753
1939	1,010,385	1964	5,529,631
1940	1,140,110	1965	5,766,694
1941	1,395,964	1966	5,982,041
1942	1,750,166	1967	6,558,258
1943	1,994,841	1968	6,878,964
1944	2,703,518	1969	7,545,539
1945	3,020,751	1970	7,759,264
1946	3,482,245	1971	8,191,528
1947	3,111,890	1972	8,446,325
1948	2,953,481	1973	8,959,757
1949	2,983,280	1974	9,531,820
1950	3,261,417	1975	9,676,261
1951	3,334,798	1976	9,761,063
1952	3,597,757	1977	10,089,454
1953	3,778,486	1978	10,892,379
1954	3,644,388	1979	11,083,056
1955	3,839,532	1980	11,317,491
1956	4,164,322	1981	11,820,087r
1957	4,054,472	1982	11,825,516

*From Dec. 5, 1933, to Dec. 31, 1933.
rRevised.

FIGURE 6

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1982

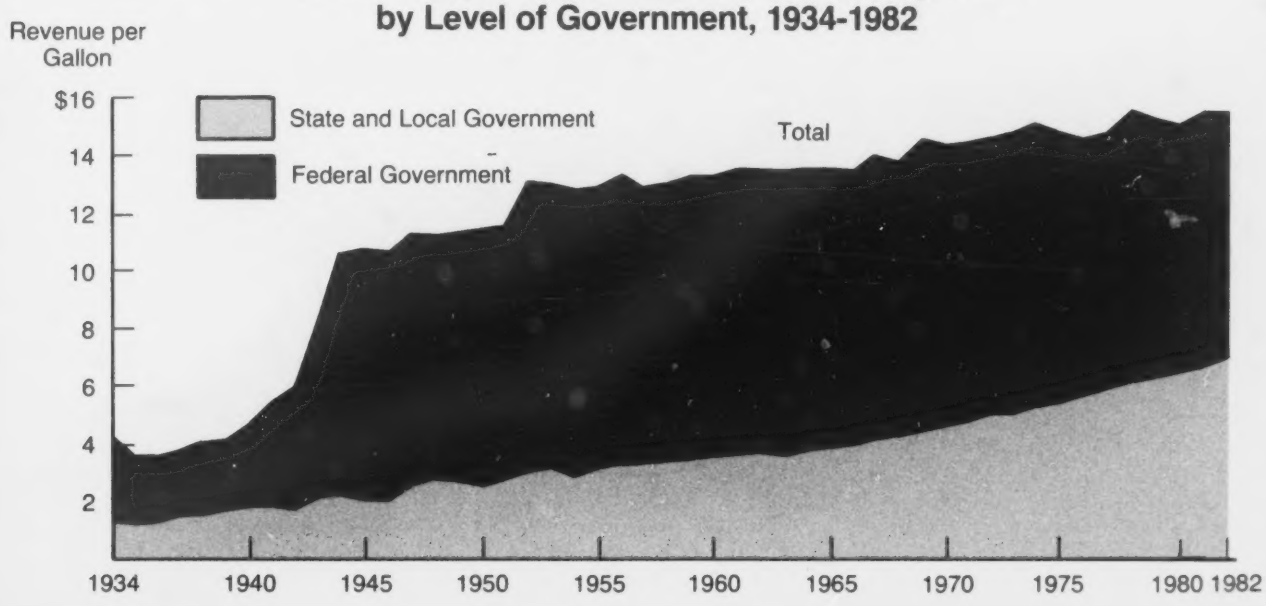
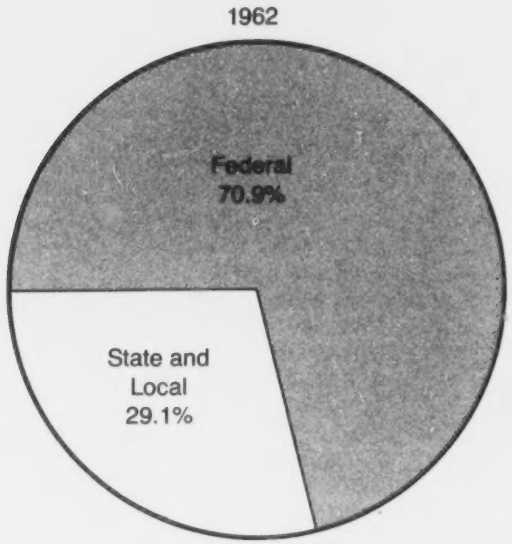


FIGURE 7

Distribution of Revenues by Level of Government, 1962 and 1982



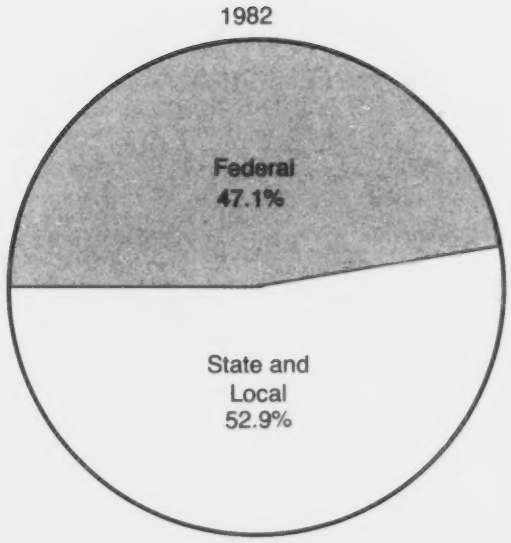


TABLE 8

Alcohol Beverage Revenues by Level of Government, 1962-1982

($1,000)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 1: All Alcohol Beverages					
1962	3,453,413	1,271,439		145,476	4,870,328
1963	3,560,422	na	1,568,331	na	5,128,753
1964	3,777,435	1,583,434		168,762	5,529,631
1965	3,879,648	1,708,980		178,066	5,766,694
1966	3,960,611	na	2,021,430	na	5,982,041
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,002	2,630,733		280,529	7,759,264
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,794	3,104,040		282,491	8,446,325
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976	5,346,601	3,959,604		454,859	9,761,063
1977	5,486,947	4,128,922		473,585	10,089,454
1978	5,925,630	4,454,759		511,990	10,892,379
1979	5,806,026	4,727,832		549,200	11,083,056
1980	5,701,088	5,016,251		600,152	11,317,491
1981	5,844,611	5,319,201[r]		656,275[r]	11,820,087[r]
1982	5,572,114	5,544,466		708,936	11,825,516
Part 2: Distilled Spirits					
1962	2,523,926	855,720		94,515	3,474,161
1963	2,578,672	na	945,631	na	3,524,303
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,995	1,058,833		96,280	4,014,108
1966	2,915,777	na	1,247,430	na	4,163,207
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,636	1,618,163		145,491	5,331,290
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,094	1,869,080		141,983	5,716,157
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,055
1976	3,792,937	2,258,867		199,695	6,251,499
1977	3,892,080	2,347,230		203,669	6,442,979
1978	4,220,597	2,515,069		211,396	6,947,062
1979	4,061,617	2,568,744		215,883	6,846,244
1980	3,885,875	2,665,055		228,740	6,779,670
1981	3,933,087	2,793,756[r]		224,325[r]	6,951,168[r]
1982	3,687,437	2,843,499		237,168	6,768,104

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a] State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r] Revised.

TABLE 8 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1962-1982

($1,000)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 3: Wine					
1962	108,374	76,549		11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308		11,201	243,208
1965	111,935	107,949		11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488		13,403	276,737
1968	155,813	144,194		14,637	314,644
1969	173,158	149,122		14,939	337,219
1970	182,945	173,352		16,674	372,971
1971	199,747	244,844		21,045	465,636
1972	203,599	283,778		20,988	508,365
1973	208,033	262,850		23,776	494,659
1974	190,069	307,534		31,723	529,326
1975	199,278	334,940		40,810	575,028
1976	199,767	301,640		31,650	533,058
1977	205,870	314,758		33,413	554,040
1978	236,428	342,398		38,374	617,200
1979	245,382	460,858		57,798	764,038
1980	254,303	528,969		64,685	847,957
1981	295,964	569,054[r]		73,957[r]	938,976[r]
1982	279,800	619,811		82,055	981,666
Part 4: Beer					
1962	821,113	339,170		39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210		62,369	1,493,037
1965	908,718	542,198		70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445		88,437	1,706,828
1968	965,570	694,324		94,702	1,754,596
1969	1,063,467	767,006		105,231	1,935,704
1970	1,097,421	839,218		118,364	2,055,003
1971	1,135,090	969,096		115,706	2,219,892
1972	1,151,101	951,182		119,520	2,221,803
1973	1,256,510	1,046,917		131,669	2,435,096
1974	1,313,008	1,228,126		180,613	2,721,747
1975	1,316,226	1,287,416		198,535	2,802,174
1976	1,353,898	1,399,096		223,512	2,976,506
1977	1,388,997	1,466,934		236,502	3,092,433
1978	1,468,605	1,597,292		262,220	3,328,117
1979	1,499,025	1,698,230		275,518	3,472,774
1980	1,560,909	1,822,226		306,728	3,689,864
1981	1,615,560	1,956,391[r]		357,994[r]	3,929,944[r]
1982	1,604,876	2,081,157		389,713	4,075,746

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a]State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

TABLE 9

Import Duties on Distilled Spirits, 1958-1984[a]

(Dollars per Tax Gallon)

Class and Type	1958-1961	1962	1963	1964-1967	1968	1969	1970	1971	1972-1973	1974-1975	1976	1977-1979	1980	1981	1982	1983	1984
WHISKEY																	
(Scotch and Irish)	1.25	1.14	1.02	1.02	0.91	0.81	0.71	0.61	0.51	0.51	0.51	0.51	0.47	0.43	0.39	0.35	0.31
OTHER WHISKEY																	
(Canadian, etc.)	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	0.57	0.53	0.48	0.43	0.39
RUM	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70	1.66	1.62	1.57	1.53
GIN	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BRANDY																	
Pisco and Singani																	
Bottled																	
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.57	0.52	0.48	0.43	0.38
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78
Bulk																	
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.46	0.42	0.38	0.35	0.31
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70	0.62
Other Brandy (including Slivovitz)																	
Bottled																	
Value Not Over $9/Gal.	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	3.40	3.40	3.40	3.40	3.40
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.25	1.25	—	—	—	—	—	—
$9.00 to $13/Gal.	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Over $13 to $17/Gal.	—	—	—	—	—	—	—	—	—	—	3.00	3.00	—	—	—	—	—
Over $13/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78
Over $17/Gal.	—	—	—	—	—	—	—	—	—	—	5.00	5.00	—	—	—	—	—
Bulk																	
Value Not Over $9/Gal.	—	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70	0.62
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.00	3.00	3.00	—	—	—	—	—
Over $17/Gal.	—	—	—	—	—	—	—	—	—	5.00	5.00	5.00	—	—	—	—	—
VODKA																	
Bottled																	
Value Not Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56	2.56
Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87	0.78
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25
TEQUILA																	
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.27	2.27	2.27	2.27	2.27
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25
CORDIALS	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BITTERS																	
Fit for Beverage Purposes	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other	2.50	2.29	2.08	1.88	1.69	1.50	1.31	1.12	0.94	0.94	0.94	0.94	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	1.04	0.58	0.40	0.38	0.38
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	0.94	0.58	0.40	0.38	0.38
ETHYL ALCOHOL for Beverages	2.25	2.25	2.25	2.25	2.02	1.80	1.57	1.35	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12
BEVERAGE SPIRITS																	
Arrack	2.50	2.25	2.00	2.00	1.80	1.60	1.40	1.20	1.00	1.00	1.00	1.00	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.28	2.28	2.28	2.28	2.28
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00	1.00	1.00
Aquavit	1.06	0.95	0.85	0.85	0.76	0.68	0.59	0.51	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
OTHER Spirits and Preparations																	
Spirits	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	—	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56	2.56
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25
Other	2.50	2.50	2.50	2.50	2.25	2.00	1.75	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
IMITATIONS of Brandy and Other Spirituous Beverages																	
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	5.75	5.75	5.75	5.75	5.75
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	2.50	2.50	2.50	2.50	2.50

NOTE: For entries before 1980, a tax gallon is defined as a wine gallon or standard gallon (without regard to proof) if shipped in containers of 1.0 gallon or less, and as a proof gallon if shipped in containers of over one gallon. A proof gallon is the alcohol equivalent of one standard gallon at 100°. Before 1980, spirits under 100° proof withdrawn from bond in containers not over one gallon were taxed on a wine gallon instead of proof gallon basis.

[a]Zero duty rates apply to certain countries under the Generalized System of Preferences. For example, tequila in containers over one gallon and certain other spirits imported from these countries enter duty free. Effective Jan. 1, 1984, under the Caribbean Basin Initiative, Imports from Caribbean Basin Countries (except a few) are eligible to enter U.S. duty free. Also, imports from Least Developed Developing Countries have lower duties for certain spirits. Details for these special tariff rates can be obtained from the International Trade Commission.

Source: U.S. International Trade Commission.

TABLE 10

Federal and License State[a] Excise Taxes on Distilled Spirits, 1933-1983

(Effective Dates and Dollars per Wine Gallon)

State	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951[b]	1953	1954	1955	1956	1957
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	12-5 $0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	10-1 $1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20
Arkansas	—	—	3-16 0.40	0.40	3-11 0.65	4-1 0.80	3-18 1.12	1.12	1.12	1.12	1.12	1.12	6-1 1.50	1.50	2-26 2.52	2.52	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
California	12-5 0.00	0.00	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	7-1 1.50	1.50	1.50
Colorado	12-5 0.80	0.80	4-12 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Connecticut	12-5 0.00	0.00	0.00	0.00	7-1 0.60	0.60	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.15	1.15	1.15	1.15	1.15
Dist. of Col.	—	1-24 0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	8-1 0.75	0.75	0.75	0.75	5-19 1.00	1.00	5-1 1.25	1.25
Florida	—	11-6 0.00	5-27 0.80	0.80	6-5 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	7-1 1.92	1.92	1.92	1.92	6-13 2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
Georgia[c]	—	—	—	—	—	2-3 1.00	1.00	1.00	1.00	1.00	1.00	1.00	11-24 4.00	4.00	4.00	4.00	7-30 5.00	5.00	4-2 2.00	2.00	2.00	6-6 3.25	3.25	3.25
Illinois	—	1-31 0.50	0.50	0.50	0.50	0.50	0.50	0.50	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.02
Indiana	12-5 2.00	2.00	3-11 1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.08	1.08	1.08	1.08	5-1 2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Kansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3-9 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kentucky	—	3-17 0.50	0.50	4-30 1.04	1.04	1.04	1.04	3-3 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-17 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
Louisiana	—	8-1 0.50	10-1 0.60	0.60	0.60	6-30 1.00	1.00	9-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-28 1.58	1.58	1.58	1.58	1.58	1.58	1.58	8-1 1.68	1.68
Maryland	12-5 1.10	1.10	1.10	1.10	1.10	1.10	10-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 1.50	1.50	1.50
Massachusetts	12-5 0.40	0.40	0.40	0.40	0.40	0.40	9-1 0.95	0.95	0.95	0.95	0.95	0.95	8-1 1.45	1.45	7-1 2.00	2.00	7-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Minnesota	—	1-8 0.60	0.60	0.60	7-30 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 2.50	2.50	7-1 2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Missouri	—	1-13 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Nebraska	—	—	5-24 0.50	0.50	4-2 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	5-31 1.00	1.00	1.00	1.00	8-26 1.20	1.20	1.20	1.20	1.20	1.20
Nevada	—	—	5-1 0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	7-1 0.60	0.60	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
New Jersey	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3-21 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
New Mexico	12-5 0.00	6-1 0.80	0.80	0.80	3-17 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-8 1.30	1.30	1.30	1.30	1.30	1.30
New York	12-5 1.00	1.00	1.00	1.00	1.00	1.00	5-10 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
North Dakota	—	—	—	12-3 0.60	0.60	0.60	0.60	0.60	0.60	0.60	3-9 1.70	1.70	1.70	1.70	1.70	1.70	4-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island	12-5 0.50	0.50	0.50	0.50	7-1 0.75	0.75	3-15 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.50	1.50	1.50	1.50	1.50	1.50
South Carolina	—	—	5-14 0.80	0.80	5-18 0.96	0.96	7-1 1.28	1.28	7-1 1.92	1.92	1.92	1.92	7-1 2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
South Dakota	—	—	3-14 0.50	0.50	7-1 0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Tennessee	—	—	—	—	—	—	4-1 0.70	0.70	0.70	0.70	1-23 1.00	1.00	1.00	1.00	2-28 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	—	—	11-15 0.80	10-31 0.96	0.96	0.96	0.96	0.96	5-1 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	3-1 1.408	1.408	1.408	1.408	1.408	1.408	1.408
Wisconsin	12-5 0.00	1-12 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-25 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
No. of States	13	20	26	27	27	28	29	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30
No. of Rate Changes	—	2	5	2	9	2	7	2	4	0	2	0	7	1	8	2	8	1	4	1	1	3	2	1
State Average (per wine gal.)	$0.66	$0.67	$0.70	$0.74	$0.85	$0.88	$0.96	$0.98	$1.03	$1.03	$1.08	$1.08	$1.31	$1.32	$1.52	$1.53	$1.61	$1.61	$1.54	$1.54	$1.54	$1.63	$1.64	$1.64
Federal Tax (per proof gal.)	12-5 $1.10	1-12 $2.00	$2.00	$2.00	$2.00	7-1 $2.25	$2.25	7-1 $3.00	10-1 $4.00	11-1 $6.00	$6.00	4-1 $9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	11-1 $10.50	$10.50	$10.50	$10.50	$10.50	$10.50

[a] Excludes Hawaii, which has had a 20% ad valorem excise tax since 1959.
[b] No excise tax rate changes for 1952, 1960, 1965, 1980, and 1982.
[c] "State warehouse charge" per gallon: $3 from 11/24/45; $4 from 7/30/49; $1 from 4/2/51; $2.25 from 6/6/65; abolished 3/1/64.
[d] Tax rate changes in Colorado, Georgia, and New Mexico because of conversion to metric rates.
[e] Tax rate in Arkansas increased to $2.875 from 5/1/83 to 11/7/83.

Sources: Legislative reports of the states.

1958	1959[a]	1961	1962	1963	1964[b]	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979[b]	1981[b]	1983	State
—	$3.50	7-1 $4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	8-1 $5.60	Alaska
1.20	1.20	1.20	3-28 1.44	1.44	1.44	1.44	1.44	3-22 2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arizona
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	11-7[e] 2.50	Arkansas
1.50	1.50	1.50	1.50	1.50	1.50	1.50	8-16 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	California
1.60	7-1 1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	7-1 2.16	2.16	2.16	2.16	7-1 2.28	2.28	Colorado
1.00	1.00	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	8-1 3.00	Connecticut
1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	7-1 1.65	1.65	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	Delaware
1.25	1.25	1.25	4-1 1.50	1.50	1.50	11-1 1.75	1.75	1.75	12-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4-18 1.50	1.50	1.50	1.50	Dist. of Col.
2.17	2.17	2.17	2.17	8-1 2.50	2.50	2.50	7-6 2.52	6-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 4.75	4.75	4.75	4.75	9-1 6.50	Florida
3.25	3.25	3.25	3.25	3.25	3-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 3.79	3.79	Georgia[c]
1.02	8-1 1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	8-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Illinois
2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	10-1 2.28	2.28	2.28	2.28	7-1 2.62	2.62	2.62	9-1 2.68	2.68	Indiana
1.00	1.00	6-1 1.20	1.20	1.20	4-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 2.50	2.50	2.50	2.50	2.50	Kansas
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	7-1 1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	Kentucky
1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	9-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Louisiana
1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	Maryland
2.25	2.25	2.25	2.25	2.25	2.25	3-3 2.95	2.95	2.95	8-1 3.36	3.36	3.36	3.36	3.36	3.36	7-1 4.05	4.05	4.05	4.05	4.05	4.05	4.05	Massachusetts
2.75	7-1 2.875	2.875	2.875	2.875	2.875	2.875	2.875	2.875	7-1 3.63	3.63	10-31 4.53	4.53	8-1 4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	Minnesota
0.80	0.80	5-1 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Missouri
1.20	1.20	1.20	1.20	6-3 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	7-6 2.00	2.00	2.00	2.00	2.00	6-1 2.25	2.25	9-1 2.50	8-30 2.75	2.75	Nebraska
0.80	0.80	5-1 1.40	1.40	1.40	1.40	1.40	1.40	1.40	7-1 1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	7-1 2.05	2.05	Nevada
1.50	1.50	1.50	1.50	6-1 1.80	1.80	1.80	1.80	1.80	6-1 2.30	2.30	2.30	7-1 2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	New Jersey
1.30	1.30	1.30	1.30	6-7 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 1.63	7-1 3.94	New Mexico
1.50	1.50	1.50	1.50	4-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2-1 3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	5-1 4.09	New York
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	North Dakota
—	6-23 2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	8-1 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Oklahoma
6-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Rhode Island
2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	South Carolina
0.75	0.75	0.75	0.75	7-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 3.00	7-1 3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	7-1 3.80	3.80	South Dakota
2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	5-26 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Tennessee
1.408	9-1 1.58	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Texas
2.00	2.00	2.00	2.00	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	11-1 2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	8-1 3.25	3.25	Wisconsin
30	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	No. of States
1	4	5	2	8	2	2	3	2	9	2	7	4	2	1	1	1	4	1	1	8[d]	7[e]	No. of Rate Changes
$1.65	$1.77	$1.85	$1.87	$1.97	$1.99	$2.03	$2.09	$2.14	$2.28	$2.33	$2.53	$2.59	$2.59	$2.60	$2.63	$2.64	$2.72	$2.70	$2.71	$2.78	$3.01	State Average (per wine gal.)
$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	Federal Tax (per proof gal.)

TABLE 11

State Excise Tax Rates on Wine and Beer, December 1983

Percentage of Wholesale/Retail Value or Dollars per Gallon, as Indicated

State	Table Wine Under 14% Alcohol	Dessert Wine 14-21% Alcohol	Champagne, Sparkling Wine	Carbonated Wine	Vermouth	Beer
	Percentage of Value or Dollars*					
Alabama	1.70	35%	1.70	1.70	35%	0.53[a]
Alaska	0.85	0.85	0.85	0.85	0.85	0.35
Arizona	0.42	0.42	0.42	0.42	0.42	0.08
Arkansas	0.75	0.75	0.75	0.75	0.75	0.23[b]
California	0.01	0.02	0.30	0.30	0.02	0.04
Colorado	0.277	0.277	0.277	0.277	0.277	0.08
Connecticut	0.30	0.30	0.75	0.75	0.30	0.097
Delaware	0.40	0.40	0.40	0.40	0.40	0.06
Dist. of Col.	0.15	0.33	0.45	0.45	0.33	0.07
Florida	2.25	3.00	3.50	2.25	3.00	0.48
Georgia	1.51	2.54	1.51	1.51	2.54	0.48[a,c]
Hawaii	20%	20%	20%	20%	20%	20%
Idaho	0.45	15%	0.45	0.45	15%	0.15
Illinois	0.23[d]	0.60[d]	0.23	0.23	0.60	0.07[d]
Indiana	0.47	0.47	0.47	0.47	0.47	0.12
Iowa	MU	MU	MU	MU	MU	0.14
Kansas	0.30	0.75	0.30	0.30	0.75	0.18
Kentucky	0.50	0.50	0.50	0.50	0.50	0.08
Louisiana	0.11	0.23	1.59	1.59	0.23	0.32[a]
Maine	0.45	0.75[e]	1.12	1.12	0.75[e]	0.30
Maryland	0.40	0.40	0.40	0.40	0.40	0.09
Massachusetts	0.55	0.55	0.70	0.70	0.55	0.11
Michigan	0.51	0.76	0.51	0.51	0.76	0.20
Minnesota	0.27	0.79	1.50	1.50	0.79	0.13[b]
Mississippi	0.35	0.35	1.00	1.00	0.35	0.43
Missouri	0.30	0.30	0.30	0.30	0.30	0.06
Montana	0.76	26%	0.76	0.76	26%	0.13
Nebraska	0.65	1.25	0.65	0.65	1.25	0.14
Nevada	0.40	0.75	0.40	0.40	0.75	0.09
New Hampshire	MU	MU	MU	MU	MU	0.30
New Jersey	0.30	0.30	0.30	0.30	0.30	0.03
New Mexico	0.95	0.95	0.95	0.95	0.95	0.18
New York	0.12	0.12	0.66	0.33	0.12	0.055[a]
North Carolina	0.79	0.91	0.79	0.79	0.91	0.48[f]
North Dakota[g]	0.50	0.60	1.00	1.00	0.60	0.16[c]
Ohio	0.26	0.62	1.27	1.27	0.77	0.08
Oklahoma	0.50	1.00	1.50	1.50	1.00	0.32
Oregon	0.67	0.77	0.67	0.67	0.77	0.08
Pennsylvania	18%	18%	18%	18%	18%	0.08
Rhode Island	0.40	0.40	0.50	0.50	0.40	0.06
South Carolina	1.08	1.08	1.08	1.08	1.08	0.77
South Dakota	0.90	1.40	2.00	2.00	1.40	0.27[b]
Tennessee	1.10	1.10	1.10	1.10	1.10	0.13
Texas	0.17	0.34	0.43	0.43	0.34	0.17[b]
Utah	13%	13%	13%	13%	13%	0.35
Vermont	0.55	25%	0.55	0.55	25%	0.27
Virginia	1.51	1.51	1.51	1.51	1.51	0.26
Washington	0.82	0.82	0.82	0.82	0.82	0.09
West Virginia	1.00	1.00	1.00	1.00	1.00	0.18
Wisconsin	0.25	0.45	0.25	0.25	0.45	0.06
Wyoming	0.28	0.28	0.28	0.28	0.28	0.02
Federal	**0.17**	**0.67**	**3.40**	**2.40**	**0.67**	**0.29**

*Where percentage shown, tax is percentage of wholesale/retail value. Where percentage is not shown taxes are in dollars or fraction of dollars. Tax rates per liter converted to gallon tax rates where applicable. Certain wines sold only by state stores in control states are taxed on ad valorem basis. If private outlet sales allowed, rates applied to such sales are shown. Where only a mark-up applied it is so indicated (MU).

[a]Local taxes are additional, i.e., Alabama, $0.52; Georgia, $0.53; Louisiana, $0.05; New York City, $0.12 per gallon.

[b]Beer 3.2% or less is taxed at different rate (Texas 4%), i.e., Arkansas, $0.16; Minnesota, $0.06; South Dakota, $0.16; Texas, $0.16 per gallon.

[c]Bulk beer, Georgia, $0.32 (plus local $0.39); North Dakota, $0.08/gallon.

[d]In Cook County, additional county tax of $0.12 on table wine, $0.30 on dessert wine, and $0.04 on beer per gallon.

[e]Additional tax of $0.625/proof gallon on state store sales.

[f]$0.48 per gallon tax on containers 7¾ gallons and more; tax on smaller containers $0.53/gallon.

[g]Wine less than 17% alcohol by volume, $0.50; 17-24%, $0.60 per gallon.

TABLE 11 (Cont'd)

[Exemptions of State Excise Taxes on Wine and Beer in Addition to Exemptions for Sacramental Purposes and Military Use]

Wine/native wine

South Dakota	Manufacturing for family use, exempted if not in excess of 200 gal. per annum.
Oregon	If a winery in the United States produces less than 100,000 gal./year, no tax on first 40,000 gal. sold annually in Oregon.

Beer, tax credit/exemption to in-state brewers

Illinois	75% tax credit or refund of the tax imposed on each gallon of beer produced and sold in the state up to 4.9 million gal. in any given calendar year.
Indiana	Brewers who brew and sell in Indiana are entitled to a refund of 50% of the beer tax paid on the first 100,000 bbl. of beer produced and distributed in the state.
Iowa	50% rebate of tax on the first 50,000 bbl., if the amount manufactured and sold in Iowa does not exceed 150,000 bbl. annually.
Kentucky	50% tax credit on production less than 300,000 bbl./year.
Louisiana	Excise tax on first 30,000 bbl. is $5.00/bbl (Regular rate $10.00/bbl.).
Minnesota	$2.00/bbl. tax credit on the first 75,000 bbl. produced and sold regardless of alcohol content.
Ohio	Ohio brewers producing less than 31 million gal. annually receive a credit against taxes levied in the following year up to 9,300,000 gal. sold in the state.
Oregon	Tax credit of $200,000 may be granted in any one year to a taxpayer for capital expenditures on plant or equipment within the state during the tax year.
Pennsylvania	A tax credit up to $100,000 in capital expenditures made for plant or equipment per year Jan. 1, 1974, through Dec. 31, 1985.
Rhode Island	The first 100,000 bbls. of beer produced by Rhode Island brewers and distributed in the state is exempt from excise tax (no brewery now operates in the state).
Texas	25% tax exemption on production under 75,000 bbl. of beer.
Wisconsin	50% reduction in the tax on the first 50,000 bbl. produced, if a brewer produces less than 300,000 bbl.

TABLE 12

U.S. Import Duties on Alcohol Beverages, 1984

CLASS AND TYPE	MOST FAVORED NATION (MFN)		LEAST DEVELOPED DEVELOPING COUNTRIES (LDDC)		CARIBBEAN BASIN COUNTRIES (CBI)[d]	COMMUNIST COUNTRIES	
	In Containers		In Containers			In Containers	
	Not Over 1 Gallon	Over 1 Gallon	Not Over 1 Gallon	Over 1 Gallon		Not Over 1 Gallon	Over 1 Gallon
BEER ($ per Wine Gallon)							
Ale, Porter, Stout, and Beer*	.06	.06				.50	.50
WINE ($ per Wine Gallon)							
Champagne and Other Sparkling Wines	1.17	1.17				6.00	6.00
Cider, Fermented, Whether Still or Sparkling**	.03	.03				.05	.05
Rice Wine or Sake**	.25	.25				1.25	1.25
Prune Wine	.26[a]	.26[a]				.70[b]	.70[b]
Still Wine Produced From Grapes:							
Not Over 14% Alcohol	.375	.625				1.25	1.25
Over 14% Alcohol							
Marsala Type **	.315	—				1.25	—
Sherry	1.00	1.00				1.25	1.25
Other	1.00	1.00				1.25	1.25
Vermouth	.21*	.32				1.25	1.25
Other Fermented Alcohol Beverages**	.25	.25				1.25	1.25
Imitations of Wines	3.75[c]	3.75[c]				5.00[c]	5.00[c]
DISTILLED SPIRITS ($ per Proof Gallon)							
Aquavit	.42	.42				7.52	5.00
Arrack	2.28	1.00				6.72	5.00
Bitters of All Kinds Containing Spirits**							
Not Fit for Use as Beverages	.38	.38				5.56	5.00
Fit for Use as Beverages	.50	.50				27.32	5.00
Brandy							
Pisco and Singani**							
Valued Not Over $9/gal.	.38	.31	.25	.20		6.72	5.00
Valued Over $9/gal.	.78	.62	.50	.40		6.72	5.00
Other Brandy (Including Slivovitz**)							
Valued Not Over $9/gal.	3.40	.50				8.88	5.00
Valued $9.01-$13/gal.	1.25	.62		.40		8.88	5.00
Valued Over $13/gal.	.78	.62	.50	.40		8.88	5.00
Cordials, Liqueurs, etc.**	.50	.50				11.64	5.00
Ethyl Alcohol for Beverage Purposes	1.12	1.12				5.00	5.00
Gin**	.50	.50				7.52	5.00
Rum	1.53	1.53	1.40	1.40		7.52	5.00
Whiskey							
Irish and Scotch	.31	.31				7.52	5.00
Other Whiskey	.39	.39	.25	.25		7.74	5.00
Tequila	2.27	1.25**				6.35	5.00
Vodka**							
Valued Not Over $7.75/gal.	2.56	1.25				6.72	5.00
Valued Over $7.75/gal.	.78	1.25	.50			6.72	5.00
Other Spirits, and Preparations, Chief Value of Distilled Spirits for use as beverages**							
Spirits	2.56	1.25				6.72	5.00
Other	1.25	1.25				15.33	5.00
Imitations of Brandy and Other Spirituous Beverages**	5.75	2.50				8.88	5.00

FREE

NOTE: If no rate of duty is provided in LDDC column, the rate of duty provided in MFN column applies. Countries exempted from Communist country rates also subject to MFN rates, unless otherwise noted.
Communist countries—except Yugoslavia, China, Tibet, and Cuba. Products of Cuba are under a separate embargo category.
MFN—Most Favored Nation countries. This column lists rates of duty applicable to most countries with the exceptions noted.
[a]Additional tax of $1.85 per proof gallon on ethyl alcohol content.
[b]Additional tax of $5.00 per proof gallon on ethyl alcohol content.
[c]Import duty per proof gallon.
[d]As of Feb. 1, 1984, duty free status is given to all Caribbean Basin countries except Bahamas, Turks and Caicos Islands, Cayman Islands, Surinam, Guyana, Nicaragua, and Anguilla.
*Indicates products eligible for Generalized System of Preferences, but not eligible if imported from Mexico.
**Indicates products eligible for Generalized System of Preferences (GSP) or duty free entry if from countries designated Beneficiary Developing Countries.
Source:International Trade Commission.

PART III

STATE AND LOCAL REVENUES

Revenues collected by state and local governments from alcohol beverages totaled $6.3 billion in 1982, 4.7 percent greater than 1981.

Revenues vary considerably from state to state. The largest amounts in 1982 were collected in California, $542 million; Florida, $493 million; Texas, $448 million; New York, $438 million; Pennsylvania, $312 million; and Ohio, $280 million (Tables 13, 17 and 19). These six states accounted for 40.2 percent of all alcohol beverage revenues at state and local levels. High population levels and relatively high tax rates accounted for the high revenues in these states (Figure 8).

Table 10 (Section II) shows excise tax rates on distilled spirits in 1983 for the different license states. Table 11 lists the rates for wine and beer.

Distilled spirits accounted for 49.3 percent of the total revenues collected by state and local governments from sales of alcohol beverages in 1982. Collections from beer made up 39.5 percent and wine, 11.2 percent. Spirit revenues made up 66.2 percent of collections by the federal government; beer, 28.8 percent; and wine, 5.0 percent.

Sales and excise taxes were the predominant methods for collecting alcohol beverage revenues by state and local governments. Sales taxes amounted to $2.7 billion or 43.3 percent of the total in 1982 (Tables 16 and 17). Excise taxes on these beverages contributed an additional $2.6 billion or 41.4 percent. In 18 control states profits from government-owned stores and wholesale operations accounted for $565 million of revenue or 9.0 percent of the total. License fees were $308 million (4.9 percent) and miscellaneous revenues, $88 million or 1.4 percent of the total.

Per capita state and local government taxes on alcohol beverages averaged $27.01 in 1982 (Table 19). Highest revenues per capita were in Nevada ($75.92), Washington ($48.03), Florida ($47.21), Georgia ($41.77), and Vermont ($40.28) (Figure 9).

Tax Revenues Per Gallon

Tables 15 and 18 and Figures 10, 11, and 12 show the varying rates of state and local revenues collected on a gallon of spirits, beer, and wine. The highest state and local taxes on spirits were in Washington State at $17.36 per gallon with Utah at $15.49 and Oregon at $14.32.

Tax revenues per gallon of wine were highest in Utah at $4.74 per gallon, followed by Iowa and West Virginia, $4.08; Georgia, $3.64; Montana, $3.22; and Pennsylvania, $3.17.

State and local beer tax revenues were highest in Georgia at $1.17 per gallon followed by South Carolina and Tennessee, $0.92; Alabama, $0.78; and Florida, $0.76.

Revenues per *proof* gallon for distilled spirits from combined state and local collections varied greatly among the states, from a low of $3.16 per proof gallon in Delaware in 1982 to a high of $21.70 in Washington State (Table 15). Revenues from wine per *proof* gallon were lowest in Delaware at $1.71 and highest in Utah at $19.75. Beer varied from a low of $0.76 per gallon in Delaware to a high of $12.72 in Georgia.

Table 21 shows state tax revenues from alcohol beverages in 1982 as a proportion of revenues collected from all taxes on goods, services, and other tax sources. The amount of revenues collected from alcohol beverages accounted for the highest proportion of total revenues in New Hampshire at 11.5 percent, with 8.9 percent in Florida, 6.2 percent in Vermont, and 6.1 percent in Alabama and South Carolina. The lowest proportion was 0.4 percent in Alaska.

TABLE 13

Combined State and Local Collections by Beverage Type, 1982

($1,000)

State	Distilled Spirits	Wine	Beer	Total
Alabama	71,388	11,394	53,065	135,847
Alaska	5,912	1,012	3,669	10,593
Arizona	26,011	7,542	28,689	62,241
Arkansas	15,467	1,984	14,735	32,185
California	249,389	89,079	203,476	541,945
Colorado	41,991	12,260	43,396	97,648
Connecticut	42,103	10,914	26,184	79,202
Delaware	3,923	516	1,109	5,548
District of Columbia	12,944	3,606	5,487	22,038
Florida	196,754	68,894	226,935	492,583
Georgia	75,173	26,431	134,087	235,691
Hawaii	3,855	1,556	6,378	11,790
Idaho	11,966	5,341	9,476	26,784
Illinois	122,209	28,884	109,610	260,704
Indiana	37,476	6,853	43,976	88,305
Iowa	49,591	9,381	24,103	83,075
Kansas	16,501	2,291	21,104	39,896
Kentucky	27,933	3,267	25,968	57,169
Louisiana	44,003	7,880	75,563	127,446
Maine	25,731	3,211	14,812	43,754
Maryland	44,126	11,236	41,142	96,505
Massachusetts	75,199	17,218	41,912	134,329
Michigan	142,051	18,486	94,496	255,033
Minnesota	74,488	11,022	49,880	135,391
Mississippi	37,521	4,876	37,368	79,764
Missouri	26,685	5,459	31,252	63,395
Montana	13,747	5,021	3,777	22,545
Nebraska	11,641	2,491	14,767	28,898
Nevada	34,401	8,953	23,227	66,582
New Hampshire	24,528	6,197	6,567	37,291
New Jersey	81,963	22,541	43,947	148,451
New Mexico	10,615	3,917	17,647	32,178
New York	249,735	44,913	143,694	438,342
North Carolina	87,724	14,385	83,039	185,149
North Dakota	6,610	873	7,059	14,542
Ohio	150,597	17,781	111,340	279,717
Oklahoma	25,431	3,301	22,188	50,921
Oregon	64,313	5,944	6,133	76,389
Pennsylvania	169,600	54,466	87,466	311,532
Rhode Island	10,492	4,214	9,070	23,777
South Carolina	49,354	6,028	63,481	118,863
South Dakota	7,837	1,453	7,517	16,808
Tennessee	60,254	10,768	85,411	156,434
Texas	203,590	51,195	193,364	448,149
Utah	22,202	5,831	9,448	37,482
Vermont	12,930	1,782	6,156	20,868
Virginia	80,223	18,418	50,237	148,878
Washington	141,038	25,652	39,001	205,692
West Virginia	22,746	6,817	23,168	52,730
Wisconsin	52,429	7,130	42,008	101,568
Wyoming	6,272	1,203	3,284	10,760
License States	**1,946,494**	**485,681**	**1,807,932**	**4,240,117**
Control States	**1,134,173**	**216,185**	**662,938**	**2,013,286**
GRAND TOTAL	**3,080,667**	**701,866**	**2,470,870**	**6,253,403**

NOTE: Because of rounding, items may not add to totals.

TABLE 14

State and Local Collections by Beverage Type, 1982

($1,000)

State	DISTILLED SPIRITS		WINE		BEER	
	State	Local	State	Local	State	Local
Alabama	70,823	565	11,261	133	52,074	992
Alaska	5,912	—	1,012	—	3,669	—
Arizona	23,553	2,458	6,626	916	24,429	4,259
Arkansas	15,320	147	1,955	28	14,483	252
California	222,365	27,024	72,600	16,480	168,876	34,600
Colorado	30,154	11,837	7,813	4,447	26,890	16,415
Connecticut	42,103	—	10,914	—	26,184	—
Delaware	3,923	—	516	—	1,109	—
District of Columbia	12,944	—	3,606	—	5,487	—
Florida	196,754	—	68,894	—	226,935	—
Georgia	50,514	24,659	14,655	11,777	67,053	37,034
Hawaii	3,047	808	1,230	326	5,041	1,337
Idaho	11,698	268	5,238	103	8,947	529
Illinois	92,319	29,890	21,529	7,355	81,196	28,415
Indiana	37,476	—	6,853	—	43,976	—
Iowa	49,591	—	9,381	—	24,103	—
Kansas	16,430	71	2,278	14	20,647	457
Kentucky	23,187	4,747	3,141	126	24,641	1,326
Louisiana	34,947	9,056	5,274	2,606	56,006	19,557
Maine	25,731	—	3,211	—	14,812	—
Maryland	38,453	5,673	9,697	1,539	34,487	6,656
Massachusetts	73,293	1,906	16,476	742	39,145	2,767
Michigan	142,051	—	18,486	—	94,406	—
Minnesota	64,872	9,616	8,745	2,277	42,948	6,932
Mississippi	37,521	—	4,876	—	37,368	—
Missouri	24,682	2,004	4,824	635	26,835	4,416
Montana	13,636	112	4,996	25	3,626	150
Nebraska	10,419	1,223	2,200	290	12,459	2,308
Nevada	23,789	10,612	5,792	3,161	14,422	8,805
New Hampshire	24,528	—	6,197	—	6,567	—
New Jersey	77,870	4,093	20,725	1,816	39,360	4,587
New Mexico	9,719	896	3,571	345	15,831	1,816
New York	199,206	50,529	29,862	15,051	84,379	59,315
North Carolina	87,724	—	13,458	927	76,490	6,549
North Dakota	5,991	619	779	94	6,173	886
Ohio	147,588	3,009	16,801	979	105,128	6,212
Oklahoma	22,529	2,902	2,750	551	21,808	381
Oregon	64,313	—	5,944	—	6,133	—
Pennsylvania	169,600	—	54,466	—	87,466	—
Rhode Island	10,095	397	4,011	203	8,536	535
South Carolina	49,354	—	6,028	—	63,481	—
South Dakota	7,195	643	1,338	115	6,627	890
Tennessee	49,730	10,524	8,776	1,992	28,924	56,487
Texas	193,127	10,464	48,055	3,139	169,597	23,768
Utah	21,797	406	5,724	107	8,271	1,177
Vermont	12,930	—	1,737	44	6,014	142
Virginia	78,991	1,232	17,687	731	45,700	4,537
Washington	138,046	2,992	24,088	1,564	34,999	4,003
West Virginia	19,468	3,278	6,003	814	16,260	6,908
Wisconsin	50,476	1,953	6,635	496	38,557	3,452
Wyoming	5,715	557	1,097	107	2,421	862
License States	**1,721,748**	**224,751**	**409,160**	**76,521**	**1,450,281**	**357,653**
Control States	**1,121,751**	**12,417**	**210,651**	**5,534**	**630,876**	**32,060**
GRAND TOTAL	**2,843,499**	**237,168**	**619,811**	**82,055**	**2,081,157**	**389,713**

NOTE: Because of rounding, items may not add to totals.

TABLE 15

Revenue per Wine and Proof Gallon[a] From Combined State and Local Collections by Beverage Type, 1982

License States	DISTILLED SPIRITS				WINE				BEER			
	Consumption (1,000 Gal.)	Revenue ($1,000)	Revenue Per Wine Gallon	Revenue Per Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Revenue Per Wine Gallon	Revenue Per Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Revenue Per Wine Gallon	Revenue Per Proof Gallon
Alaska	1,378	5,912	$ 4.29	$ 5.36	1,425	1,012	$ 0.71	$ 2.96	12,698	3,669	$0.29	$3.15
Arizona	5,697	26,011	4.57	5.71	7,014	7,542	1.08	4.50	86,396	28,689	0.33	3.59
Arkansas	2,738	15,467	5.65	7.06	1,730	1,984	1.15	4.79	41,077	14,735	0.36	3.91
California	54,464	249,389	4.58	5.73	109,921	89,079	0.81	3.38	610,395	203,476	0.33	3.59
Colorado	6,905	41,991	6.08	7.60	8,590	12,260	1.43	5.96	83,798	43,396	0.52	5.65
Connecticut	7,569	42,103	5.56	6.95	9,106	10,914	1.20	5.00	60,484	26,184	0.43	4.67
Delaware	1,552	3,923	2.53	3.16	1,262	516	0.41	1.71	16,431	1,109	0.07	0.76
District of Columbia	3,503	12,944	3.70	4.63	4,281	3,606	0.84	3.50	17,341	5,487	0.32	3.48
Florida	26,264	196,754	7.49	9.36	26,642	68,894	2.59	10.79	296,869	226,935	0.76	8.26
Georgia	10,977	75,173	6.85	8.56	7,262	26,431	3.64	15.17	114,317	134,087	1.17	12.72
Hawaii	2,155	3,855	1.79	2.24	2,879	1,556	0.54	2.25	31,149	6,378	0.20	2.17
Illinois	23,404	122,209	5.22	6.53	25,062	28,884	1.15	4.79	284,165	109,610	0.39	4.24
Indiana	7,898	37,476	4.74	5.93	6,149	6,853	1.11	4.63	123,163	43,976	0.36	3.91
Kansas	3,109	16,501	5.31	6.64	1,954	2,291	1.17	4.89	51,519	21,104	0.41	4.46
Kentucky	5,283	27,933	5.29	6.61	2,608	3,267	1.25	5.21	72,865	25,968	0.36	3.91
Louisiana	8,058	44,003	5.46	6.83	7,637	7,880	1.03	4.29	110,041	75,563	0.69	7.50
Maryland	10,516	44,126	4.20	5.25	9,394	11,236	1.20	5.00	105,831	41,142	0.39	4.24
Massachusetts	14,121	75,199	5.33	6.66	18,210	17,218	0.95	3.96	149,301	41,912	0.28	3.04
Minnesota	8,797	74,488	8.47	10.59	6,912	11,022	1.59	6.63	98,898	49,880	0.50	5.43
Missouri	6,258	26,685	4.26	5.33	6,533	5,459	0.84	3.50	120,725	31,252	0.26	2.83
Nebraska	2,523	11,641	4.61	5.76	1,983	2,491	1.26	5.25	41,673	14,767	0.35	3.80
Nevada	4,288	34,401	8.02	10.03	4,198	8,953	2.13	8.88	31,111	23,227	0.75	8.15
New Jersey	16,643	81,963	4.92	6.15	24,383	22,541	0.92	3.83	163,071	43,947	0.27	2.93
New Mexico	2,159	10,615	4.92	6.15	2,751	3,917	1.42	5.92	38,259	17,647	0.46	5.00
New York	37,897	249,735	6.59	8.24	52,845	44,913	0.85	3.54	400,138	143,694	0.36	3.91
North Dakota	1,424	6,610	4.64	5.80	714	873	1.22	5.08	17,788	7,059	0.40	4.35
Oklahoma	5,041	25,431	5.05	6.31	3,172	3,301	1.04	4.33	65,734	22,188	0.34	3.70
Rhode Island	1,988	10,492	5.28	6.60	3,363	4,214	1.25	5.21	23,433	9,070	0.39	4.24
South Carolina	6,057	49,354	8.15	10.19	3,931	6,028	1.53	6.38	68,711	63,481	0.92	10.00
South Dakota	1,267	7,837	6.18	7.73	743	1,453	1.96	8.17	15,335	7,517	0.49	5.33
Tennessee	6,274	60,254	9.60	12.00	3,950	10,768	2.73	11.38	92,421	85,411	0.92	10.00
Texas	23,987	203,590	8.49	10.61	23,836	51,195	2.15	8.96	475,646	193,364	0.41	4.46
Wisconsin	10,483	52,429	5.00	6.25	8,841	7,130	0.81	3.38	161,932	42,008	0.26	2.83
License States	**330,677**	**1,946,497**	**$5.89**	**$7.36**	**399,281**	**485,681**	**$1.22**	**$5.08**	**4,082,716**	**1,807,933**	**$0.44**	**$4.78**

TABLE 15 (Cont'd)

Revenue per Wine and Proof Gallon[a] From Combined State and Local Collections by Beverage Type, 1982

Control States	DISTILLED SPIRITS				WINE				BEER			
			Revenue Per				Revenue Per				Revenue Per	
	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon	Consumption (1,000 Gal.)	Revenue ($1,000)	Wine Gallon	Proof Gallon
Alabama	5,413	71,388	$13.19	$16.49	4,184	11,394	$ 2.72	$11.33	68,143	53,065	$0.78	$8.48
Idaho	1,357	11,966	8.82	11.03	1,705	5,341	3.13	13.04	23,390	9,476	0.41	4.46
Iowa	3,646	49,591	13.60	17.00	2,302	9,381	4.08	17.00	70,924	24,103	0.34	3.70
Maine	2,235	25,731	11.51	14.39	2,127	3,211	1.51	6.29	26,301	14,812	0.56	6.09
Michigan	17,148	142,051	8.28	10.35	15,623	18,486	1.18	4.92	214,705	94,496	0.44	4.78
Mississippi	3,843	37,521	9.76	12.20	1,649	4,876	2.96	12.33	50,987	37,368	0.73	7.93
Montana	1,546	13,747	8.89	11.11	1,560	5,021	3.22	13.42	25,200	3,777	0.15	1.63
New Hampshire	4,328	24,528	5.67	7.09	3,434	6,197	1.80	7.50	32,001	6,567	0.21	2.28
North Carolina	9,875	87,724	8.88	11.10	7,924	14,385	1.82	7.58	114,183	83,039	0.73	7.93
Ohio	13,627	150,597	11.05	13.81	14,641	17,781	1.21	5.04	265,012	111,340	0.42	4.57
Oregon	4,492	64,313	14.32	17.90	8,553	5,944	0.69	2.88	62,041	6,133	0.10	1.09
Pennsylvania	16,165	169,600	10.49	13.11	17,170	54,466	3.17	13.21	308,097	87,466	0.28	3.04
Utah	1,434	22,202	15.49	19.36	1,231	5,831	4.74	19.75	24,187	9,448	0.39	4.24
Vermont	1,243	12,930	10.40	13.00	1,605	1,782	1.11	4.63	13,552	6,156	0.45	4.89
Virginia	9,344	80,223	8.59	10.74	9,179	18,418	2.01	8.38	121,589	50,237	0.41	4.46
Washington	8,125	141,038	17.36	21.70	13,697	25,652	1.87	7.79	99,530	39,001	0.39	4.24
West Virginia	2,049	22,746	11.10	13.88	1,672	6,817	4.08	17.00	37,789	23,168	0.61	6.63
Wyoming	1,113	6,272	5.64	7.05	699	1,203	1.72	7.17	15,054	3,284	0.22	2.39
Control States	**106,982**	**1,134,169**	**10.60**	**13.25**	**108,955**	**216,185**	**1.98**	**8.25**	**1,572,685**	**662,937**	**0.42**	**4.57**
GRAND TOTAL	**437,659**	**3,080,667**	**$ 7.04**	**$ 8.80**	**508,236**	**701,866**	**$ 1.38**	**$ 5.75**	**5,655,401**	**2,470,870**	**$0.44**	**$4.78**

NOTE: In all instances, consumption figures are for calendar 1982. Many of the revenues estimates are for fiscal 1982. Because of rounding, items may not add to totals.
[a]A wine gallon is equivalent to a standard U.S. bulk or liquid gallon. A proof gallon is a standard U.S. gallon containing 50 percent by volume of ethyl alcohol.

TABLE 16

State and Local Collections[a] by Revenue Source and State, 1982

($1,000)

License States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER INCOME[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	—	—	1,548	—	9,045	—	—	—	—	—	10,593	—
Arizona	—	—	2,363	1,562	23,374	—	28,871	6,071	—	—	54,608	7,633
Arkansas	—	—	915	427	20,731	—	10,092	—	20	—	31,758	427
California	—	—	25,756	—	137,422	—	299,250	78,104	1,413	—	463,841	78,104
Colorado	—	—	2,466	—	25,160	—	37,322	32,700	—	—	64,948	32,700
Connecticut	—	—	6,396	—	26,400	—	46,400	—	6	—	79,202	—
Delaware	—	—	457	—	5,055	—	—	—	36	—	5,548	—
Dist. of Columbia	—	—	1,762	—	7,525	—	12,750	—	—	—	22,038	—
Florida	—	—	20,038	—	312,258	—	159,900	—	387	—	492,583	—
Georgia	—	—	1,577	19,892	100,476	76,078	29,800	7,500	369	—	132,222	103,470
Hawaii	—	—	*	2,404	6,973	—	2,296	—	49	68	9,318	2,472
Illinois	—	—	1,807	15,180	75,316	20,979	117,900	29,500	21	—	195,044	65,659
Indiana	—	—	6,319	—	36,786	—	45,200	—	—	—	88,305	—
Kansas	—	—	1,116	219	17,915	—	20,186	323	137	—	39,355	542
Kentucky	—	—	1,879	2,291	17,941	3,908	31,150	—	—	—	50,969	6,199
Louisiana	—	—	2,290	1,700	57,737	5,418	36,200	24,100	—	—	96,227	31,218
Maryland	—	10,286	264	3,582	32,119	—	50,230	—	25	—	82,637	13,867
Massachusetts	—	—	722	5,414	82,905	—	45,229	—	58	—	128,914	5,414
Minnesota	—	10,619	520	8,206	55,265	—	60,179	—	603	—	116,566	18,825
Missouri	—	—	2,018	2,355	25,022	—	29,300	4,700	—	—	56,340	7,055
Nebraska	—	—	250	672	13,983	—	10,800	1,600	44	1,549	25,078	3,821
Nevada	—	—	23	1,878	11,781	—	32,200	20,700	—	—	44,004	22,578
New Jersey	—	—	1,965	8,927	59,475	—	75,136	—	1,380	1,569	137,955	10,496
New Mexico	—	—	724	1,457	8,401	—	19,970	1,600	27	—	29,122	3,057
New York	—	—	33,750	—	142,337	31,411	135,795	93,484	1,565	—	313,447	124,895
North Dakota	—	—	275	1,600	6,567	—	6,100	—	—	—	12,942	1,600
Oklahoma	—	—	1,256	233	42,349	—	3,463	3,600	20	—	47,088	3,833
Rhode Island	—	—	91	1,135	7,642	—	14,900	—	9	—	22,642	1,135
South Carolina	—	—	3,192	—	91,634	—	23,611	—	426	—	118,863	—
South Dakota	—	—	181	1,100	9,278	—	5,700	548	—	—	15,160	1,648
Tennessee	—	—	1,220	8,541	41,920	—	44,290	9,600	—	50,862	87,431	69,003
Texas	—	—	11,301	2,935	128,544	—	269,359	33,700	1,575	735	410,779	37,371
Wisconsin	—	—	95	5,900	47,173	—	48,400	—	—	—	95,668	5,900
License States	**—**	**20,904**	**134,535**	**97,611**	**1,686,508**	**137,794**	**1,751,979**	**347,830**	**8,169**	**54,782**	**3,581,195**	**658,922**

TABLE 16 (cont'd)

State and Local Collections[a] by Revenue Source and State, 1982

($1,000)

Control States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER INCOME[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	5,640	—	3,849	1,512	99,896	—	24,000	—	771	178	134,157	1,690
Idaho	7,832	—	866	900	10,253	—	6,100	—	833	—	25,884	900
Iowa	39,663	—	5,773	—	9,991	—	20,257	—	7,367	—	83,075	—
Maine	22,462	—	1,432	—	9,254	—	10,500	—	107	—	43,754	—
Michigan	62,011	—	11,403	—	98,907	—	82,400	—	312	—	255,033	—
Mississippi	16,059	—	2,770	—	36,263	—	24,664	—	8	—	79,764	—
Montana	5,921	—	1,475	287	14,862	—	—	—	—	—	22,258	287
New Hampshire	29,040	—	2,300	—	5,769	—	—	—	183	—	37,291	—
North Carolina	22,195	—	1,334	577	130,719	—	20,700	6,900	2,725	—	177,672	7,477
Ohio	83,370	—	16,073	—	73,852	—	95,800	10,200	423	—	269,517	10,200
Oregon	63,732	—	1,575	—	10,826	—	—	—	255	—	76,389	—
Pennsylvania	64,716	—	10,541	—	135,530	—	94,397	—	6,348	—	311,532	—
Utah	19,485	—	163	147	2,943	—	13,200	1,542	1	—	35,792	1,689
Vermont	1,239	—	466	187	14,485	—	4,468	—	24	—	20,681	187
Virginia	41,871	—	1,956	1,400	81,131	—	15,200	5,100	2,221	—	142,378	6,500
Washington	35,697	—	6,631	—	19,313	—	133,747	8,560	1,744	—	197,132	8,560
West Virginia	19,401	—	1,941	—	7,722	—	11,275	11,000	1,391	—	41,730	11,000
Wyoming	3,874	—	10	626	1,629	—	3,700	900	20	—	9,233	1,526
Control States	**544,234**	**—**	**70,557**	**5,635**	**763,345**	**—**	**560,409**	**44,202**	**24,731**	**178**	**1,963,272**	**50,014**
GRAND TOTAL	**544,234**	**20,904**	**205,092**	**103,246**	**2,449,853**	**137,794**	**2,312,388**	**392,032**	**32,900**	**54,960**	**5,544,467**	**708,936**

NOTE: Because of rounding, items may not add to totals.

[a] Level of government is defined by legal authority to change taxes rather than by tax collecting or receiving agency.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

[c] Includes other taxes, miscellaneous income.

*Less than $500.

TABLE 17

Combined State and Local Collections by Revenue Source, 1982

($1,000)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	5,640	5,361	99,896	24,000	949	135,847
Alaska	—	1,548	9,045	—	—	10,593
Arizona	—	3,925	23,374	34,942	—	62,241
Arkansas	—	1,342	20,731	10,092	20	32,185
California	—	25,756	137,422	377,354	1,413	541,945
Colorado	—	2,466	25,160	70,022	—	97,648
Connecticut	—	6,396	26,400	46,400	6	79,202
Delaware	—	457	5,055	—	36	5,548
District of Columbia	—	1,762	7,525	12,750	—	22,038
Florida	—	20,038	312,258	159,900	387	492,583
Georgia	—	21,469	176,553	37,300	369	235,691
Hawaii	—	2,404	6,973	2,296	117	11,790
Idaho	7,832	1,766	10,253	6,100	833	26,784
Illinois	—	16,987	96,295	147,400	21	260,704
Indiana	—	6,319	36,786	45,200	—	88,305
Iowa	39,688	5,773	9,991	20,257	7,367	83,075
Kansas	—	1,335	17,915	20,509	137	39,896
Kentucky	—	4,170	21,849	31,150	—	57,169
Louisiana	—	3,990	63,155	60,300	—	127,446
Maine	22,462	1,432	9,254	10,500	107	43,754
Maryland	10,286	3,846	32,119	50,230	25	96,505
Massachusetts	—	6,137	82,905	45,229	58	134,329
Michigan	62,011	11,403	98,907	82,400	312	255,033
Minnesota	10,619	8,725	55,265	60,179	603	135,391
Mississippi	16,059	2,770	36,263	24,664	8	79,764
Missouri	—	4,373	25,022	34,000	—	63,395
Montana	5,921	1,762	14,862	—	—	22,545
Nebraska	—	922	13,983	12,400	1,593	28,898
Nevada	—	1,901	11,781	52,900	—	66,582
New Hampshire	29,040	2,300	5,769	—	183	37,291
New Jersey	—	10,892	59,475	75,136	2,949	148,451
New Mexico	—	2,180	8,401	21,570	27	32,178
New York	—	33,750	173,748	229,280	1,565	438,342
North Carolina	22,195	1,910	130,719	27,600	2,725	185,149
North Dakota	—	1,875	6,567	6,100	—	14,542
Ohio	83,370	16,073	73,852	106,000	423	279,717
Oklahoma	—	1,489	42,349	7,063	20	50,921
Oregon	63,732	1,575	10,826	—	255	76,389
Pennsylvania	64,716	10,541	135,530	94,397	6,348	311,532
Rhode Island	—	1,226	7,642	14,900	9	23,777
South Carolina	—	3,192	91,634	23,611	426	118,863
South Dakota	—	1,281	9,278	6,248	—	16,808
Tennessee	—	9,762	41,920	53,890	50,862	156,434
Texas	—	14,236	128,544	303,059	2,310	448,149
Utah	19,485	310	2,943	14,743	1	37,482
Vermont	1,239	652	14,485	4,468	24	20,868
Virginia	41,871	3,356	81,131	20,300	2,221	148,878
Washington	35,697	6,631	19,313	142,307	1,744	205,692
West Virginia	19,401	1,941	7,722	22,275	1,391	52,730
Wisconsin	—	5,995	47,173	48,400	—	101,568
Wyoming	3,874	636	1,629	4,600	20	10,760
License States	**20,905**	**232,146**	**1,824,302**	**2,099,810**	**62,953**	**4,240,117**
Control States	**544,233**	**76,191**	**763,345**	**604,610**	**24,908**	**2,013,286**
GRAND TOTAL	**565,138**	**308,337**	**2,587,647**	**2,704,420**	**87,861**	**6,253,403**

NOTE: Because of rounding, items may not add to totals.

[a] The residual of state and local gross sales after deducting cost of goods sold, operating costs, and excise and ad valorem taxes from gross receipts. May not include administrative costs.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

TABLE 18

Revenue per Wine/Liquid Gallon From Combined Federal, State, and Local Alcohol Beverage Collections by Beverage Type, 1982

State	DISTILLED SPIRITS		WINE		BEER	
	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local
Alabama	$13.19	$21.83	$2.72	$3.26	$0.78	$1.06
Alaska	4.29	12.93	0.71	1.25	0.29	0.57
Arizona	4.57	13.21	1.08	1.62	0.33	0.61
Arkansas	5.65	14.29	1.15	1.69	0.36	0.64
California	4.58	13.22	0.81	1.35	0.33	0.61
Colorado	6.08	14.72	1.43	1.97	0.52	0.80
Connecticut	5.56	14.20	1.20	1.74	0.43	0.71
Delaware	2.53	11.17	0.41	0.95	0.07	0.35
District of Columbia	3.70	12.34	0.84	1.38	0.32	0.60
Florida	7.49	16.13	2.59	3.13	0.76	1.04
Georgia	6.85	15.49	3.64	4.18	1.17	1.45
Hawaii	1.79	10.43	0.54	1.08	0.20	0.48
Idaho	8.82	17.46	3.13	3.67	0.71	0.99
Illinois	5.22	13.86	1.15	1.69	0.39	0.67
Indiana	4.74	13.38	1.11	1.65	0.36	0.64
Iowa	13.60	22.24	4.08	4.62	0.34	0.62
Kansas	5.31	13.95	1.17	1.71	0.41	0.69
Kentucky	5.29	13.93	1.25	1.79	0.36	0.64
Louisiana	5.46	14.10	1.03	1.57	0.69	0.97
Maine	11.51	20.15	1.51	2.05	0.56	0.84
Maryland	4.20	12.84	1.20	1.74	0.39	0.67
Massachusetts	5.33	13.97	0.95	1.49	0.28	0.56
Michigan	8.28	16.92	1.18	1.72	0.44	0.72
Minnesota	8.47	17.11	1.59	2.13	0.50	0.78
Mississippi	9.76	18.40	2.96	3.50	0.73	1.01
Missouri	4.26	12.90	0.84	1.38	0.26	0.54
Montana	8.89	17.53	3.22	3.76	0.15	0.43
Nebraska	4.61	13.25	1.26	1.80	0.35	0.63
Nevada	8.02	16.66	2.13	2.67	0.75	1.03
New Hampshire	5.67	14.31	1.80	2.34	0.21	0.49
New Jersey	4.92	13.56	0.92	1.46	0.27	0.55
New Mexico	4.92	13.56	1.42	1.96	0.46	0.74
New York	6.59	15.23	0.85	1.39	0.36	0.64
North Carolina	8.88	17.52	1.82	2.36	0.73	1.01
North Dakota	4.64	13.28	1.22	1.76	0.40	0.68
Ohio	11.05	19.69	1.21	1.75	0.42	0.70
Oklahoma	5.05	13.69	1.04	1.58	0.34	0.62
Oregon	14.32	22.96	0.69	1.23	0.10	0.38
Pennsylvania	10.49	19.13	3.17	3.71	0.28	0.56
Rhode Island	5.28	13.92	1.25	1.79	0.39	0.67
South Carolina	8.15	16.79	1.53	2.07	0.92	1.20
South Dakota	6.18	14.82	1.96	2.50	0.49	0.77
Tennessee	9.60	18.24	2.73	3.27	0.92	1.20
Texas	8.49	17.13	2.15	2.69	0.41	0.69
Utah	15.49	24.13	4.74	5.28	0.39	0.67
Vermont	10.40	19.04	1.11	1.65	0.45	0.73
Virginia	8.59	17.23	2.01	2.55	0.41	0.69
Washington	17.36	26.00	1.87	2.41	0.39	0.67
West Virginia	11.10	19.74	4.08	4.62	0.61	0.89
Wisconsin	5.00	13.64	0.81	1.35	0.26	0.54
Wyoming	5.64	14.28	1.72	2.26	0.22	0.50
GRAND TOTAL	**$ 7.04**	**$15.68**	**$1.38**	**$1.92**	**$0.44**	**$0.72**

TABLE 19

Revenue per Capita from Combined State and Local Alcohol Beverage Collections, 1982

State	Population[a] (1,000)	Revenue ($1,000)	Per Capita Revenue	Rank
Alabama	3,946	135,847	34.43	10
Alaska	443	10,593	23.91	32
Arizona	2,891	62,241	21.53	39
Arkansas	2,304	32,185	13.97	48
California	24,576	541,945	22.05	37
Colorado	3,065	97,648	31.86	13
Connecticut	3,140	79,202	25.22	27
Delaware	600	5,548	9.25	51
District of Columbia	633	22,038	34.81	9
Florida	10,433	492,583	47.21	3
Georgia	5,642	235,691	41.77	4
Hawaii	998	11,790	11.81	50
Idaho	975	26,784	27.47	22
Illinois	11,452	260,704	22.76	35
Indiana	5,487	88,305	16.09	45
Iowa	2,913	83,075	28.52	19
Kansas	2,414	39,896	16.53	44
Kentucky	3,688	57,169	15.50	47
Louisiana	4,373	127,446	29.14	17
Maine	1,136	43,754	38.52	7
Maryland	4,269	96,505	22.61	36
Massachusetts	5,753	134,329	23.35	34
Michigan	9,116	255,033	27.98	21
Minnesota	4,143	135,391	32.68	12
Mississippi	2,567	79,764	31.07	14
Missouri	4,949	63,395	12.81	49
Montana	804	22,545	28.04	20
Nebraska	1,592	28,898	18.15	43
Nevada	877	66,582	75.92	1
New Hampshire	949	37,291	39.30	6
New Jersey	7,411	148,451	20.03	42
New Mexico	1,367	32,178	23.54	33
New York	17,512	438,342	25.03	28
North Carolina	6,016	185,149	30.78	15
North Dakota	673	14,542	21.61	38
Ohio	10,789	279,717	25.93	26
Oklahoma	3,212	50,921	15.85	46
Oregon	2,673	76,389	28.58	18
Pennsylvania	11,886	311,532	26.21	25
Rhode Island	954	23,777	24.92	29
South Carolina	3,213	118,863	36.99	8
South Dakota	697	16,808	24.11	30
Tennessee	4,653	156,434	33.62	11
Texas	15,279	448,149	29.33	16
Utah	1,563	37,482	23.98	31
Vermont	518	20,868	40.28	5
Virginia	5,479	148,878	27.17	23
Washington	4,283	205,692	48.03	2
West Virginia	1,957	52,730	26.94	24
Wisconsin	4,758	101,568	21.35	40
Wyoming	508	10,760	21.18	41
License States	**163,451**	**4,240,117**	**$25.94**	—
Control States	**68,078**	**2,013,286**	**$29.57**	—
GRAND TOTAL	**231,529**	**6,253,403**	**$27.01**	—

NOTE: Because of rounding, items may not add to totals.
[a]Estimated as of July 1, 1982, U.S. Bureau of Census.

TABLE 20

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1982

State	DISTILLED SPIRITS		WINE		BEER	
	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita[a]	Rank
Alabama	1.37	42	1.06	41	17.27	50
Alaska	3.11	4	3.22	7	28.66	9
Arizona	1.97	22	2.43	17	29.88	7
Arkansas	1.19	49	0.75	49	17.83	49
California	2.22	13	4.47	3	24.84	21
Colorado	2.25	11	2.80	15	27.34	14
Connecticut	2.41	9	2.90	13	19.26	47
Delaware	2.59	5	2.10	20	27.38	13
District of Columbia	5.53	1	6.76	1	27.39	12
Florida	2.52	6	2.55	16	28.45	10
Georgia	1.95	24	1.29	36	20.26	42
Hawaii	2.16	16	2.88	14	31.21	5
Idaho	1.39	41	1.75	25	23.99	28
Illinois	2.04	21	2.19	19	24.81	22
Indiana	1.44	39	1.12	39	22.45	35
Iowa	1.25	48	0.79	47	24.35	27
Kansas	1.29	45	0.81	46	21.34	40
Kentucky	1.43	40	0.71	50	19.76	45
Louisiana	1.84	29	1.75	25	25.16	20
Maine	1.97	22	1.87	23	23.15	33
Maryland	2.46	7	2.20	18	24.79	23
Massachusetts	2.45	8	3.17	10	25.95	18
Michigan	1.88	28	1.71	27	23.55	30
Minnesota	2.12	18	1.67	29	23.87	29
Mississippi	1.50	38	0.64	51	19.86	43
Missouri	1.26	46	1.32	34	24.39	26
Montana	1.92	25	1.94	22	31.34	4
Nebraska	1.58	34	1.25	37	26.18	16
Nevada	4.89	2	4.79	2	35.47	1
New Hampshire	4.56	3	3.62	4	33.72	3
New Jersey	2.25	11	3.29	6	22.00	37
New Mexico	1.58	34	2.01	21	27.99	11
New York	2.16	16	3.02	12	22.85	34
North Carolina	1.64	33	1.32	34	18.98	48
North Dakota	2.12	18	1.06	41	26.43	15
Ohio	1.26	46	1.36	33	24.56	24
Oklahoma	1.57	36	0.99	43	20.47	41
Oregon	1.68	32	3.20	8	23.21	32
Pennsylvania	1.36	43	1.44	31	25.92	19
Rhode Island	2.08	20	3.33	5	24.56	24
South Carolina	1.89	27	1.22	38	21.39	39
South Dakota	1.82	30	1.07	40	22.00	37
Tennessee	1.35	44	0.85	44	19.86	43
Texas	1.57	36	1.56	30	31.13	6
Utah	0.92	51	0.79	47	15.47	51
Vermont	2.40	10	3.10	11	26.16	17
Virginia	1.71	31	1.68	28	22.19	36
Washington	1.90	26	3.20	8	23.24	31
West Virginia	1.05	50	0.85	44	19.31	46
Wisconsin	2.20	14	1.86	24	34.03	2
Wyoming	2.19	15	1.38	32	29.63	8
License States	**2.02**	—	**2.44**	—	**24.98**	—
Control States	**1.57**	—	**1.60**	—	**23.10**	—
GRAND TOTAL	**1.89**	—	**2.20**	—	**24.43**	—

NOTE: In all instances, gallons per capita figures are computed from consumption figures for calendar 1982 and from residential population figures, estimated as of July 1, 1982, U.S. Bureau of Census.

TABLE 21

State Alcohol Beverage and Distilled Spirits Revenues as Percentages of Total State Tax Revenues, 1982[a]

License States	PERCENTAGE OF TOTAL REVENUES FROM Alcohol Beverages	Distilled Spirits	Control States	PERCENTAGE OF TOTAL REVENUES FROM Alcohol Beverages	Distilled Spirits
Alaska	0.4	0.2	Alabama	6.1	3.2
Arizona	2.9	1.3	Idaho	4.5	2.0
Arkansas	2.5	1.2	Iowa	4.2	2.5
California	2.1	1.0	Maine	6.0	3.5
Colorado	3.8	1.8	Michigan	4.0	2.3
Connecticut	3.4	1.8	Mississippi	5.5	2.6
Delaware	0.9	0.7	Montana	4.2	2.6
District of Columbia	1.8	1.1	New Hampshire	11.5	7.5
Florida	8.9	3.5	North Carolina	4.7	2.3
Georgia	4.0	1.5	Ohio	4.6	2.5
Hawaii	0.9	0.3	Oregon	4.9	4.1
Illinois	2.6	1.2	Pennsylvania	3.8	2.1
Indiana	2.9	1.2	Utah	3.8	2.3
Kansas	2.7	1.1	Vermont	6.2	3.9
Kentucky	2.0	0.9	Virginia	4.4	2.4
Louisiana	3.1	1.1	Washington	5.6	3.9
Maryland	2.6	1.2	West Virginia	2.8	1.3
Massachusetts	2.7	1.5	Wyoming	1.2	0.7
Minnesota	3.1	1.7			
Missouri	2.4	1.1	**Control States**	**4.5**	**2.6**
Nebraska	2.9	1.2			
Nevada	5.9	3.2	**ALL STATES**	**3.4**	**1.7**
New Jersey	2.5	1.4			
New Mexico	2.4	0.8			
New York	2.0	1.3			
North Dakota	2.4	1.1			
Oklahoma	1.7	0.8			
Rhode Island	3.4	1.5			
South Carolina	6.1	2.5			
South Dakota	4.6	2.2			
Tennessee	4.1	2.3			
Texas	4.5	2.1			
Wisconsin	2.4	1.3			
License States	**3.0**	**1.4**			

[a]Excluding local revenues. Alcohol beverage and distilled spirits revenues include net profits from state store operations in control states.

FIGURE 8

Combined State and Local Revenues From Alcohol Beverages by State, 1982

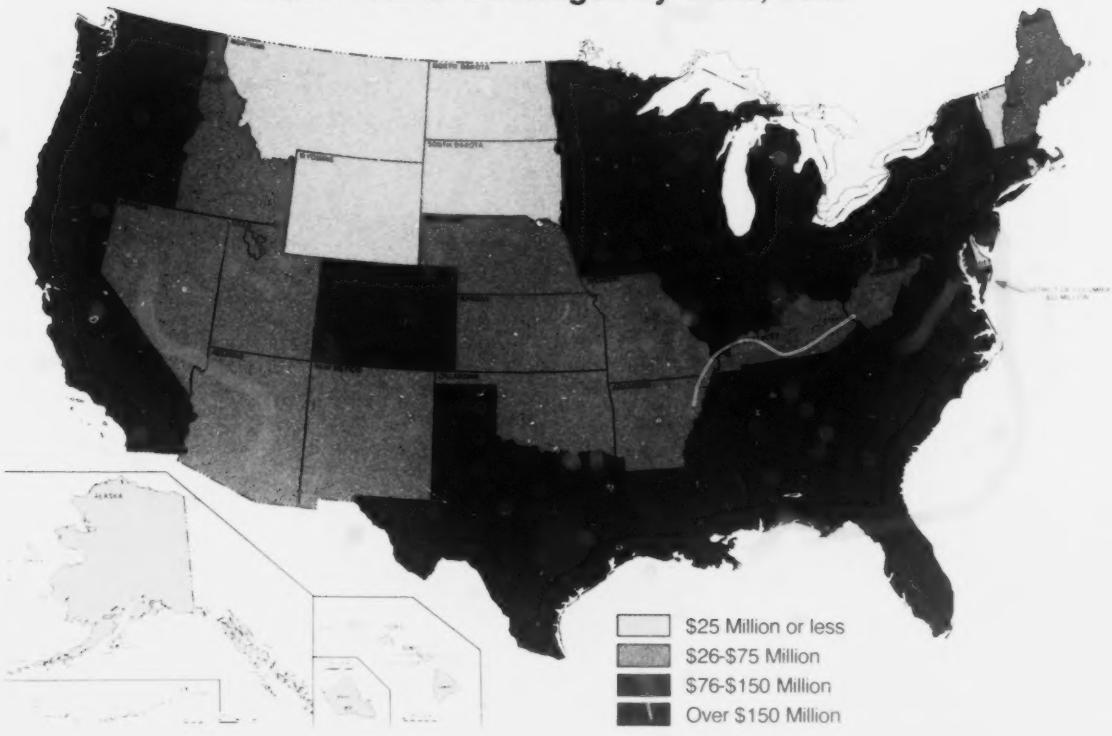


FIGURE 9

Per Capita Dollar Revenue From Combined State And Local Alcohol Beverages by State, 1982

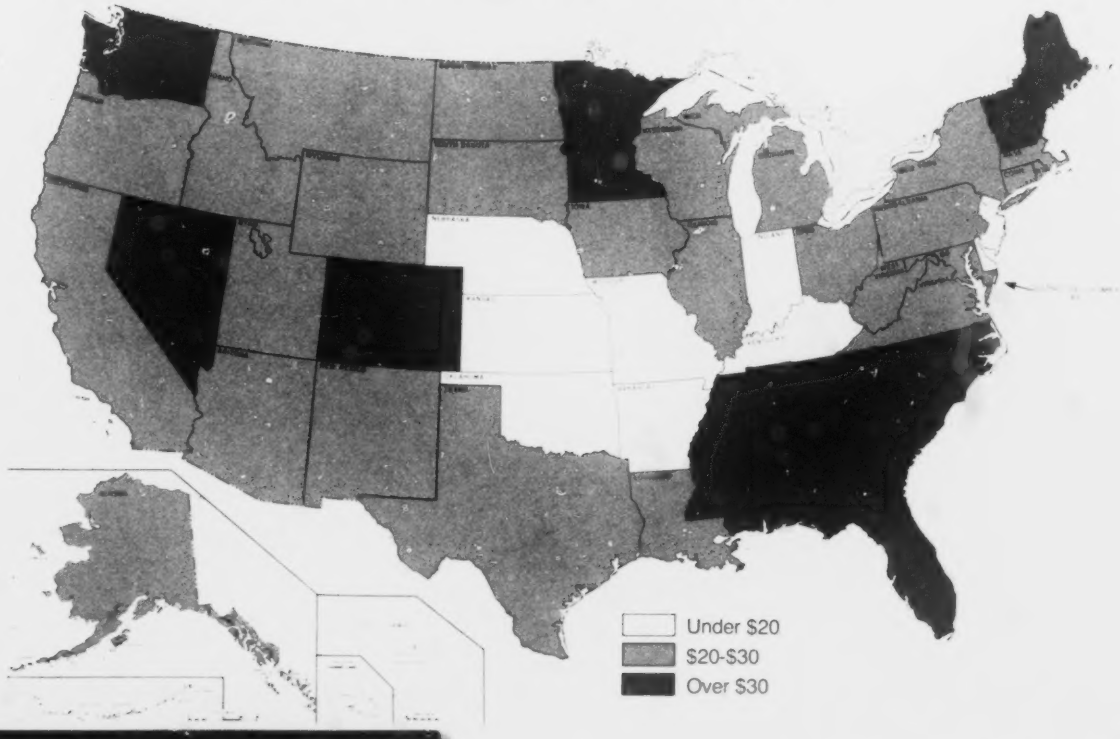


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FIGURE 10

Combined State and Local Tax Revenue From Distilled Spirits by State, 1982

($ Per Wine/Liquid Gallon)

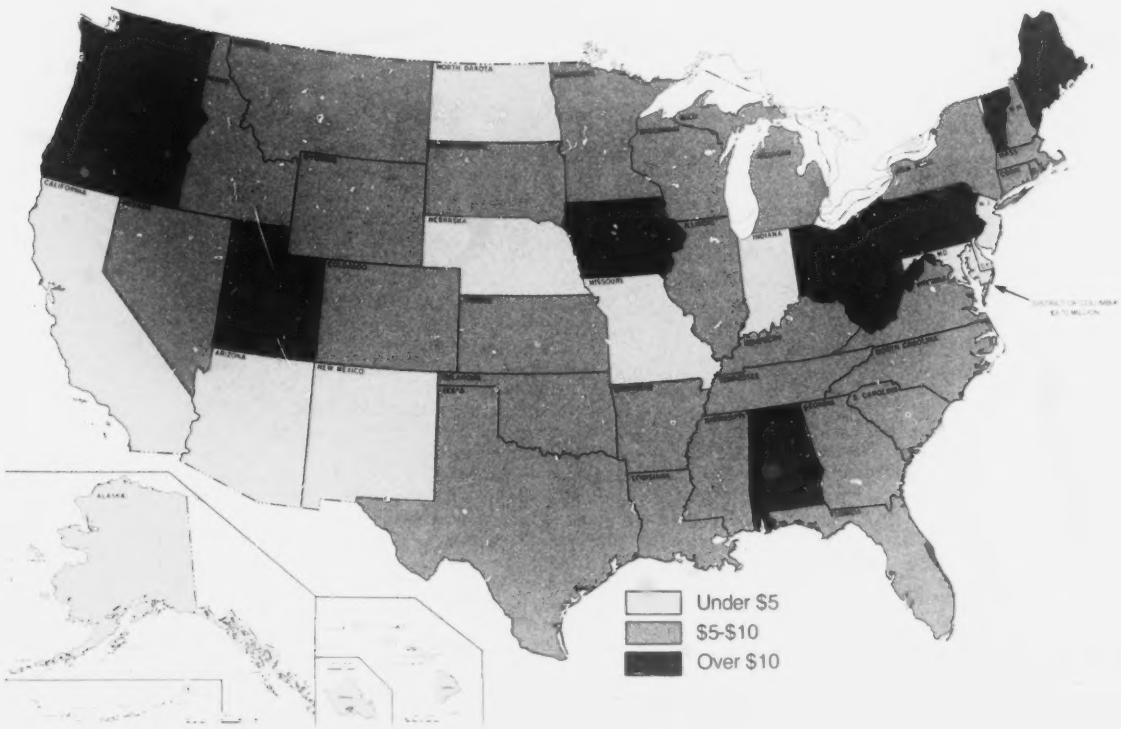

FIGURE 11

Combined State and Local Tax Revenue From Wine by State, 1982

($ Per Wine/Liquid Gallon)

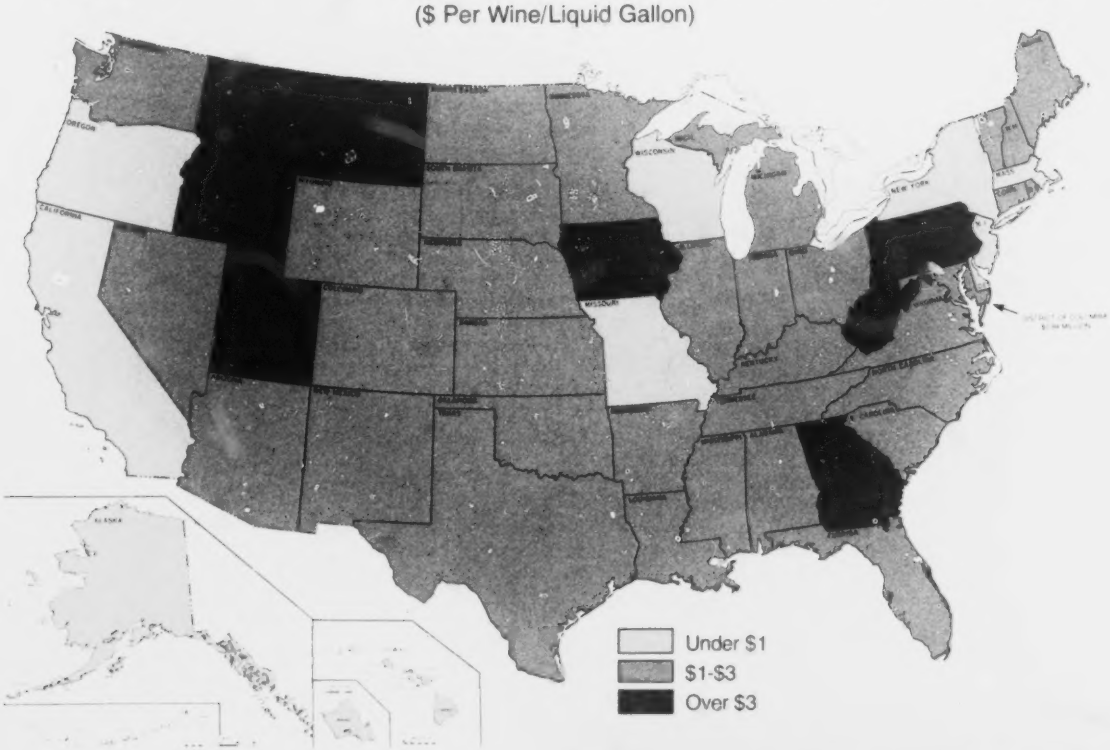

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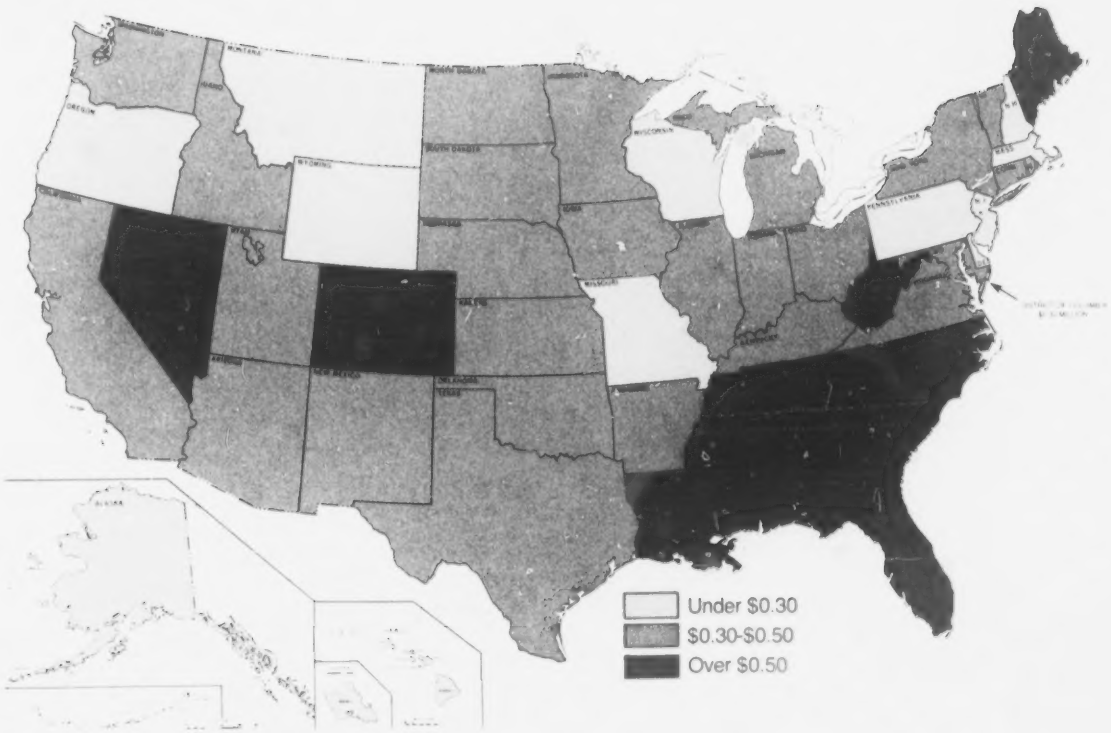
FIGURE 12

Combined State and Local Tax Revenue From Beer by State, 1982

($ Per Wine/Liquid Gallon)



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PART IV

TAX AND REVENUE DETAILS BY STATE

Details on individual state and local tax rates and revenues are provided in this section. Also, each state's regime for regulating and taxing alcohol beverages is summarized.

States Differ

Great differences among the states in administration of alcohol beverage sales are evident. The differences are highlighted by variations from the average of state and local revenues from distilled spirits at $7.04 per liquid or wine gallon for all states in 1982 ($1.39 for a typical 80-proof, 750-ml bottle). Revenues ranged from $2.53 in Delaware to $17.36 per gallon in Washington State. License state excise taxes on spirits averaged $3.01 per wine gallon in 1983. The highest tax of $6.50 was in Florida and the lowest, $1.50, in Maryland and the District of Columbia.

State and local revenues from wine averaged $1.38 per gallon, ranging from 41¢ per gallon in Delaware to $4.74 per gallon in Utah. Beer revenues were 44¢ per gallon, varying from 7¢ in Delaware to $1.17 in Georgia.

As noted, these great variations of taxes and revenues among the different states reflect different attitudes toward alcohol beverages and different political and financial histories.

After the federal excise tax of $10.50 per proof gallon and other federal taxes are added to state and local taxes, a total of $2.98 was added to the retail cost of a typical 750-ml bottle of 80-proof spirits in 1983.

Wine and beer taxes also increased the cost to consumers as detailed for each state in the following pages.

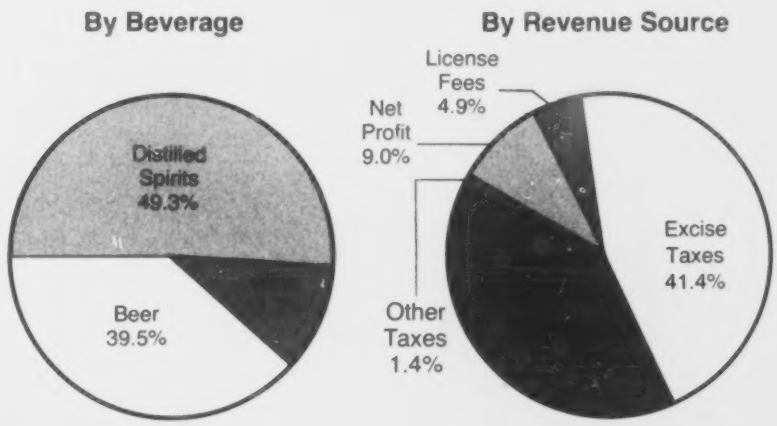
Distilled spirits accounted for 49.3 percent of state and local revenues in 1982, as shown in Figure 13. Wine accounted for 11.2 percent and beer, 39.5 percent.

Excise taxes and profits from control state operations contributed the largest share of tax revenues, 50.4 percent, followed by sales taxes at 43.3 percent.

The standard liquid or wine gallon is the volume of measurement used for state and local statistics in this section unless otherwise indicated.

FIGURE 13

Combined State and Local Collections, 1982



ALABAMA

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores and licensed retailers who must initially purchase at wholesale from ABC stores. Licensed retailers may sell wine under 14% and beer.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts on alcohol beverages when sold at retail by the state, for education. Additional 2% tax on state store sales (effective Aug. 1, 1982) earmarked for local governments.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the state, provided that no county may set a fee in excess of the state fee.

Allocation of Revenues
STATE STORE PROFITS, LIQUOR AND FORTIFIED WINE, 38¢ PER LITER OF TABLE WINE TAX: First $2,000,000, 50% to State General Fund, 19% to Department of Pensions & Security, 10% to general funds of the wet counties; 1% to Public Health Fund of the wet counties; 20% to municipalities where state stores located, in proportion that net profits of state stores in each municipality beer to net profits of all state stores; next $200,000 to all incorporated cities and towns in wet counties according to population; excess over $2,200,000, on population basis, 10% to all wet counties; 16⅔% to all incorporated cities and towns in wet counties; 3⅓% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Department of Pensions & Security; 60% to State General Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to Old Age Assistance and Mental Health Fund. Effective 10/1/69 a 5% tax on spirits and wine sold by state stores, to State General Fund. Effective 1/1/80, a 3% tax is divided equally between Department of Pensions and Security and Mental Health Fund. Effective 8/1/80, a 10% tax to State General Fund. 7¢ PER LITER OF TABLE WINE TAX: To the county or municipality within which wine is sold at retail. STATE LICENSE FEES: To State General Fund. STATE TAX ON BEER: 40% to Special Education Fund, 20% to Old Age Assistance, 10% divided equally among wet counties, 30% to State General Fund. COUNTY LICENSE FEES: To counties levying them. MUNICIPAL LICENSE FEES: Collected and retained locally.

Alabama Alcoholic Beverage Control Board

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**5,640**	**5,605**	**0.6**
Gross Sales[a]		185,313	178,921	3.6
Discounts		3,534	2,337	51.2
Taxes		61,318	59,193	3.6
Net Sales		120,460	117,391	2.6
Cost of Goods		97,148	93,269	4.2
Gross Profit		23,312	24,121	−3.4
Cost of Operation		17,672	18,516	−4.6
License Fees[b]		**3,849**	**2,299**	**67.4**
Excise Taxes		**99,896**	**95,055**	**5.1**
Beer	$.05/12 oz.	36,676	33,726	8.7
Wine[c]	35%	6,041	6,129	−1.4
Distilled Spirits and Wine	48%	57,180	55,200	3.6
Sales Taxes[d]	4%, 6%	**24,000**	**20,500**	**17.1**
Other Income		**771**	**343**	**125.0**
Penalties and Fines		124	71	75.9
Miscellaneous Income		647	272	137.8
State Total		**134,157**	**123,802**	**8.4**
Local Taxes		**1,690**	**1,195[r]**	**41.4**
County License Fees		1,512	1,073	40.9
Municipal Lic. Fees & Taxes		NA	NA	—
County Beer Distillers Privilege Tax		178	122[r]	46.2
State and Local Total		**135,847**	**124,997[r]**	**8.7**

NOTE: Because of rounding, detail may not add to total.
[a]Includes 48% tax in the ABC Board marked-up price and sales tax on state store sales.
[b]New Alcohol & Beverage Licensing Code effective Oct. 1, 1980, has increased license fees substantially.
[c]Levied on wholesale price of bulk or bottled wines not sold through the ABC.
[d]Estimated. Effective Aug. 1, 1982, sales tax rate on state store sales increased to 6%.
[r]Revised.
NA—Not available.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,548**	**1,494**	**3.6**
Excise Taxes		**9,045**	**8,482**	**6.6**
Distilled Spirits	$4.00/gal.	5,259	5,025	4.6
Wine	$0.60/gal.	806	725	11.1
Beer	$0.25/gal.	2,980	2,731	9.1
Sales Taxes		**0**	**0**	—
Other Income		**0**	**0**	—
State Total		**10,593**	**9,976**	**6.2**
Local Taxes		**0**	**0**	—
State and Local Total		**10,593**	**9,976**	**6.2**

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: State and City participation.

Allocation of Revenues
LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities, are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 5% of gross proceeds of the sale of tangible personal property, including alcohol beverages (effective 6/1/83).

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license the manufacture, sale, possession, and disposal, but not wholesaling of alcohol beverages by state licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund, except 3½¢ per gallon of spirits and wine over 24% to State School Aid. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

Arizona Department of Liquor Licenses and Control
and
Arizona Department of Revenue Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**2,363**	**2,208**[r]	**7.0**
Excise Tax		**23,374**	**22,918**	**2.0**
Spirits	$2.50/gal.	13,495	13,280	1.6
Wine 24% or Less Wine Over 24%	$0.42/gal. $2.50/gal.	2,878[b]	2,829[b]	1.7
Beer	$0.08/gal.	6,999	6,802	2.9
Malt Extracts	$0.15/lb.	2	6	−65.2
Sales Taxes[c]	4%	**28,871**	**28,428**	**1.6**
Other Income		**0**	**0**	**—**
State Total		**54,608**	**53,554**[r]	**2.0**
Local Taxes		**7,633**	**7,615**	**0.2**
License Fees				
Phoenix		1,028	921	11.6
Tucson[c]		534	534	—
Local Sales Tax[d]	1%, 2%	6,071	6,160	−1.4
State and Local Total		**62,241**	**61,169**[r]	**1.8**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30.
[b] Breakdown not available; figure represents all wine.
[c] 1981 data; 1982 data not available.
[d] Estimated.
[r] Revised.

Arkansas Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**915**	**868**	**5.3**
Excise Taxes		**20,731**	**21,264**[r]	**−2.5**
Spirits	$2.50/gal.	6,844	7,455	−8.2
Wine	$0.75/gal.	931	914	1.9
Beer 3.2% or Less	$5.00/bbl.	0	0	—
Beer 3.2%-5%	$7.50/bbl.	9,487	9,584	−1.0
Malt Liquor	$0.20/gal.			
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$0.05/gal.	24	24	1.2
Wine and Spirits (Retail)	3%	2,814	2,715	3.6
Wine Enforcement	$0.05/case	25	25	0.1
Spirits Enforcement	$0.20/case	200	219	−8.5
Beer Enforcement	$0.25/bbl.	396	319	24.1
Native Wine Enforcement	$0.05/case	10	10	—
Sales Taxes[a]		**10,092**	**9,878**	**2.2**
General Retail[b]	3%	7,500	7,500	0
Mixed Drink Tax	10%	2,592	2,378	9.0
Other Income				
ABC Fines and Transcripts		**20**	**9**	**121.1**
State Total		**31,758**	**32,020**[r]	**−0.8**
Local Taxes				
Local License Fees[c]		**427**	**430**	**−0.7**
Sales Tax		NA	NA	—
State and Local Total		**32,185**	**32,450**[r]	**−0.8**

NOTE: Because of rounding, detail may not add to total.
[a] Gross receipts tax; estimated.
[b] Includes all beer over 3.2%.
[c] Estimated.
NA-Not available.
[r] Revised.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

General Sales Tax
4% of proceeds from retail sales, including alcohol beverages (effective Nov. 7, 1983).

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers, and retailers previously licensed by the state; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of state permits, the fees not to exceed one-half the corresponding state fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, SPECIAL TAXES, AND LICENSE FEES: To State General Revenue Fund. One half of rejected new permit application fees to Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws.

CALIFORNIA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4¾% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state, which goes to cities and counties.

Allocation of Revenues
LICENSE FEES, EXCISE AND SALES TAXES: To State General Fund.

California Department of Alcohol Beverage Control
and
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**25,756**	**25,271**	**1.9**
Excise Taxes		**137,422**	**142,020**	**−3.2**
Spirits 100° or Less	$2.00/gal.	109,424[b]	113,675[b]	−3.7
Spirits over 100°	$4.00/gal.			
Wine 14% or Less	$0.01/gal.	929	916	1.5
Wine Over 14%	$0.02/gal.	166	166	−0.2
Champagne and Sparkling Wine	$0.30/gal.	2,630	2,426	8.4
Beer	$1.24/bbl.	24,273	24,837	−2.3
Sales Taxes[c]	4¾%	**299,250**	**281,600**	**6.3**
Other Income				
Miscellaneous Income		**1,413**	**1,364**	**3.5**
State Total		**463,841**	**450,255**	**3.0**
Local Taxes				
Local Sales Tax[c]	1%, 1¼%	**78,104**	**74,100**	**5.4**
State and Local Total		**541,945**	**524,355**	**3.4**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year.
[b] Breakdown not available; figures represent all spirits.
[c] Estimated; cities 1%, counties 1¼%. Retailers are able to credit their city tax against the county tax, if the city has also made a contract with them for collection of the tax.

Colorado Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**2,466**	**2,274**	**8.4**
Excise Taxes		**25,160**	**24,794**	**1.5**
Spirits	$2.16/gal.-$0.6026/ℓ[a]	15,751	15,901	−0.9
Wine over 14%	$0.36/gal.-$0.0733/ℓ[a]	[b]	[b]	—
Wine 14% or Less	$0.24/gal.-$0.0733/ℓ[a]	2,402	2,116	13.5
Beer	$0.08/gal.	7,007	6,777	3.4
Native Wine 14% or Less	$0.02/gal.	—	—	—
Native Wine Over 14%	$0.04/gal.	—	—	—
Sales Taxes[c]	3%	**37,322**	**33,100**	**12.8**
Other Income		**0**	**0**	**—**
State Total		**64,948**	**60,169**	**7.9**
Local Taxes				
Local Sales Tax[d]		**32,700**	**29,000**	**12.8**
State and Local Total		**97,648**	**89,169**	**9.5**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate effective July 1, 1981.
[b] Wine over 14% alcohol combined with wine 14% or less.
[c] General retail; estimated.
[d] Estimated.

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES, TOWNS, and COUNTIES are required to collect license fees from all classes of state-licensed retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. In practice, all of the excise tax receipts "flow through" Old Age Pension Fund into General Fund as the funding requirements of Old Age Pension Fund are very small. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive state administration.

General Sales Tax
7.5% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: To State General Fund.
EXCISE TAXES: To State General Fund.

Connecticut Tax Department
and
Department of Liquor Control

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**6,396**	**6,248**	**2.4**
Excise Taxes		**26,400**	**25,612**	**3.1**
Spirits and Alcohol	$2.50/gal.	18,924	18,356	3.1
Wine Over 21%	$0.625/gal.	315	269	17.3
Wine 21% or Less	$0.25/gal.	2,150	2,067	4.0
Beer	$2.50/bbl.	5,011	4,920	1.9
Sales Taxes[b]	7.5%	**46,400**	**43,600**	**6.4**
Other Income		**6**	**2**	**162.2**
State Total		**79,202**	**75,462**	**5.0**
Local Taxes		**0**	**0**	—
State and Local Total		**79,202**	**75,462**	**5.0**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30.Include license related income.
[b] Estimated.

Delaware Alcoholic Beverage Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**457**	**433**	**5.5**
Excise Taxes		**5,055**	**5,230**	**−3.4**
Spirits over 25%	$2.25/gal.	3,398	3,672	−7.5
Spirits 25% or Less	$1.50/gal.	75	76	−0.8
Wine	$0.40/gal.	507	472	7.4
Beer	$2.00/bbl.	1,076	1,032	4.3
Credits		−20	−21	3.2
Spirits Floor Stock Tax		19	—	—
Sales Taxes		**0**	**0**	**—**
Other Income		**36**	**55**	**−35.2**
Service Charges		3	37	−90.7
Fines/Court Costs		32	19	73.7
State Total		**5,548**	**5,719**	**−3.0**
Local Taxes		**0**	**0**	**—**
State and Local Total		**5,548**	**5,719**	**−3.0**

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: Exclusive state administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for statewide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To Treasury of United States for general District purposes.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,762**	**1,740**	**1.3**
Excise Taxes		**7,525**	**7,850**	**−4.1**
Spirits	$1.50/gal.	5,456	5,733	−4.8
Wine 14% or Less	$0.15/gal.	519	532	−2.4
Wine Over 14%	$0.33/gal.	154	167	−8.3
Champagne and Sparkling Wine	$0.45/gal.	147	134	9.1
Beer	$2.25/bbl.	1,250	1,284	−2.6
Sales Taxes[a]	6%, 8%	**12,750**	**12,500**	**2.0**
Other Income		**0**	**0**	**—**
District Total		**22,038**	**22,090**	**−0.2**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated 6% off-premise sale; 8% on premise.

Florida Department of Business Regulation
Division of Alcoholic Beverages and Tobacco

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**20,038**	**14,581**[r]	**37.4**
Excise Taxes[a]		**312,258**	**301,298**	**3.6**
Spirits Under 14% (Imp.)	$1.75/gal.	778	709	9.7
Spirits 14%-48% (Imp.)	$4.75/gal.	122,441	122,398	b
Spirits 14%-48% (Dom.)	$2.39/gal.	3,640	3,178	14.5
Spirits Over 48% (Imp.)	$9.53/gal.	437	436	0.2
Spirits Over 48% (Dom.)	$4.75/gal.	33	30	11.1
Wine Under 14% (Imp.)	$1.75/gal.	39,211	36,366	7.8
Wine 14% & Over (Imp.)	$2.43/gal.	2,899	2,865	1.2
Champagne & Sparkling Wine (Imp.)	$3.50/gal.	5,506	4,809	14.5
Beer	$0.40/gal.	137,313	130,508	5.2
Sales Tax[c]	4%	**159,900**	**141,800**	**12.8**
Other Income				
Miscellaneous Income		**387**	**182**	**113.2**
State Total		**492,583**	**457,860**[r]	**7.6**
Local Taxes		**0**	**0**	—
State and Local Total		**492,583**	**457,860**[r]	**7.6**

NOTE: Because of rounding, detail may not add to total.
[a]"Dom." indicates Florida products and "Imp." products shipped into Florida.
[b]Less than 0.05%.
[c]Estimated.
[r]Revised.

Method of Control
LICENSE: State and county participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: 5% of gross receipts, including alcohol beverages; effective May 1, 1982.

Allocation of Revenues
STATE LICENSE FEES AND TAXES: To General Revenue Fund. License fees based on population per county are collected by the Department of Business Regulation, Division of Alcoholic Beverages and Tobacco. 24% of the license tax is returned to the county and 38% to the incorporated cities and towns. 38% to General Revenue Fund.

GEORGIA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3% of retail sales including alcohol beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive state license for whiskey, beer, or wine.

Allocation of Revenues
ALL STATE LIQUOR, BEER AND WINE REVENUES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: retained locally.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,577**	**1,022**	**54.3**
Excise Taxes		**100,476**	**96,961**	**3.6**
Spirits (Dom.)	$ 0.50/ℓ	4,133	3,989	3.6
Spirits (Imp.)	$ 1.00/ℓ	33,384	33,544	−0.5
Alcohol (Dom.)	$ 0.70/ℓ	25	24	4.3
Alcohol (Imp.)	$ 1.40/ℓ	18	39	−53.7
Wine Under 14% (Dom.)	$ 0.11/ℓ	2	3	−31.0
Wine Under 14% (Imp.)	$ 0.40/ℓ	9,540	8,087	18.0
Wine 14% and Over (Dom.)	$ 0.27/ℓ	27	67	−59.6
Wine 14% and Over (Imp.)	$ 0.67/ℓ	1,940	1,971	−1.5
Beer	$10.00/bbl. $ 0.045/12oz.	51,407	49,238	4.4
Sales Taxes[a]	3%	**29,800**	**29,600**	**0.7**
Other Income				
Miscellaneous Income		**369**	**443**	**−16.6**
State Total		**132,222**	**128,026**	**3.3**
Local Taxes[a]		**103,470**	**98,981**	**4.5**
License Fees		19,892	18,756	6.1
Excise Taxes		76,078	72,925	4.3
Sales Taxes	1%	7,500	7,300	2.7
State and Local Total		**235,691**	**227,007**	**3.8**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated.

Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		—[a]	—[a]	—
Excise Taxes[b]				
Wholesale Ad Valorem	20%	**6,973**	**9,836**	**−29.1**
Sales Taxes[b,c]		**2,296**	**3,239**	**−29.1**
Retail Tax	4%	2,122	2,993	−29.1
Wholesale Tax	0.5%	174	246	−29.1
Other Income				
Penalties and Interest		**49**	**35**	**39.9**
State Total		**9,318**	**13,111**	**−28.9**
Local Taxes		**2,472**	**2,256**	**9.6**
Local License Fees[d]				
County of Maui		588	516	14.1
County and City of Honolulu		1,146	1,076	6.5
County of Hawaii		428	390	9.9
County of Kauai		242	215	12.4
Other Income		68	60	13.4
State and Local Total		**11,790**	**15,367**	**−23.3**

NOTE: Because of rounding, detail may not add to total.
[a] Less than $500.
[b] Major part of revenues held in escrow pending a court decision because liquor law has been challenged by some dealers. Escrow revenues not included. Excise and sales tax revenues for 1981 and 1982 are very low as a result but are subject to future collection.
[c] Gross receipts; estimated.
[d] Fiscal year ending June 30.

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcohol beverages. WHOLESALERS' TAX (gross income): ½ of 1% gross receipts including alcohol beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocation of Revenues
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
In addition to the regular mark-up, there is added a 15% surtax distributed monthly to the following funds and agencies: General Fund, 10%; Alcohol Safety Action Program, 2%; Liquor Law Enforcement, 1%; and Alcoholism Treatment Fund, 2%.

STATE LICENSE FEES AND EXCISE TAXES: To State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7½% to incorporated and specially chartered cities of the state according to population; $400,000 to Alcoholism Treatment Fund; $1,000,000 to incorporated and specially chartered cities in proportion and manner provided above and according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

BEER EXCISE TAX: After deduction for penalty, interest, reports, and sales tax on reports (which is deposited to General Fund), 46⅔% to General Fund, 33⅓% to Building Fund, and 20% to Alcoholism Treatment Account. WINE EXCISE TAX (collected from licensed retailer): After deduction for penalty, interest, reports, and sales tax on reports (deposited to General Fund), 89.9% to General Fund and 11.1% to Alcoholism Treatment Account.

Idaho State Liquor Dispensary
and
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**7,832**	**8,065**	**−2.9**
Gross Sales[a]		45,383	43,013	5.5
Discounts		71	60	17.6
Taxes		5,922	5,612	5.5
Net Sales		39,390	37,340	5.5
Cost of Goods		25,645	23,952[r]	7.1
Gross Profit		13,745	13,388[r]	2.7
Cost of Operation		5,913	5,323[r]	11.1
License Fees[b]		**866**	**947[r]**	**−8.6**
Excise Taxes		**10,253**	**9,437**	**8.6**
Beer	$4.65/bbl.	3,575	3,216	11.2
Wine	$0.45/gal.	757	609	24.2
Distilled Spirits and Wine Taxes		5,922	5,612	5.5
Sales Taxes[c]	3%	**6,100**	**6,200**	**−1.6**
Other Income				
Miscellaneous Income		**833**	**660[r]**	**26.2**
State Total		**25,884**	**25,309[r]**	**2.3**
Local Taxes				
Local License Fees[d]		**900**	**900**	**0**
State and Local Total		**26,784**	**26,209[r]**	**2.2**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 15% surcharge on goods at State Liquor Dispensary.
[b] Calendar year.
[c] General retail; estimated.
[d] Estimated.
[r] Revised.

Illinois Department of Revenue
and
Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,807**	**1,788**	**1.0**
Excise Taxes		**75,316**	**76,773**	**−1.9**
Spirits	$2.00/gal.	48,259	49,540	−2.6
Wine 14% or Less	$0.23/gal.	4,850	4,631	4.7
Wine Over 14%	$0.60/gal.	2,311	2,402	−3.8
Beer	$0.07/gal.	19,895	20,200	−1.5
Sales Taxes[a]	4%	**117,900**	**115,100**	**2.4**
Other Income[b]		**21**	**34**	**−39.2**
State Total		**195,044**	**193,696**	**0.7**
Local Taxes		**65,659**	**65,838**	**−0.3**
Cook County Liquor Tax[c]		20,979	21,857	−4.0
License Fees				
Chicago[d]		9,288	9,288	0
Other[d]		5,892	5,892	0
Local Sales Tax	1%[e]	29,500	28,800	2.4
State and Local Total		**260,704**	**259,533**	**0.5**

NOTE: Because of rounding, detail may not add to total.
[a] Occupational retail sales tax; estimated.
[b] Calendar year.
[c] Tax rates per gallon are spirits $1.00, wine up to 14%, 12¢, wine over 14%, 30¢ and beer 4¢.
[d] 1981 data since data not available for 1982.
[e] Municipal and County Retailers' Occupation Tax administered by the state. City of Chicago levies an additional 1% sales and use tax collected by the city.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers' Occupation Tax—4% of gross receipts including alcohol beverages to General Fund. In addition, a 1% Retailers' Occupation Tax collected by the state from municipalities, cities and counties of which the state retains 2% to cover administrative expenses, the remainder going to County and Municipal Retailers Occupation Tax Funds. (Retail Sales Tax 5% effective Jan. 1, 1984).

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES: Placed in Dram Shop Fund from which State Liquor Commission receives operating funds. Any excess funds transferred to State General Fund at the discretion of Governor and State Treasurer. EXCISE TAXES: To State General Fund. STATE SALES TAX: To Occupation Tax Fund. COUNTY MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and county participation.

General Sales Tax
Liquors subject to gross income tax—wholesaler and retailer, 0.325% (1984) ($1,000 exempt). 5% general retail sales tax (effective 1/1/83).

Allocation of Revenues
PERMIT FEES (except for retail permits and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: 1/3 to State General Fund, 2/3 to county and city general funds in proportion to permit fees paid by such units. ADDITIONAL FEE of $30 on all retail permits to State General Fund. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, ABC Administration and Enforcement and Pension Relief Fund. PERMITS TO BARTENDERS, WAITERS, ETC., to special fund for administration and enforcement of ABC act.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**6,319**	**5,288**	**19.5**
Excise Taxes[b]		**36,786**	**35,943**	**2.3**
Spirits	$2.62-$2.68/gal.	20,720	21,715	−4.6
Wine[c]	$0.45-$0.47/gal.	2,800	2,608	7.4
Beer	$0.095-$0.115/gal.	13,266	11,621	14.2
Sales Taxes		**45,200**	**44,200**	**2.3**
Sales Tax[d]	4%	39,900	38,900	2.6
Gross Income Tax[d]	0.3375%-0.325%	5,300	5,300	—
Other Income		**0**	**0**	**—**
State Total		**88,305**	**85,431**	**3.4**
Local Taxes		**0**	**0**	**—**
State and Local Total		**88,305**	**85,431**	**3.4**

NOTE: Because of rounding, detail may not add to total.
[a] Includes fines, penalties, and miscellaneous.
[b] New tax rates effective Sept. 1, 1981.
[c] Includes mixed beverages.
[d] Estimated.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**39,688**	**39,458**	**0.6**
Gross Sales		136,406	134,849	1.2
Refunds/Discounts		27	25	6.2
Net Sales		136,380	134,824	1.2
Cost of Goods		80,318	80,105	0.3
Gross Profit		56,062	54,719	2.5
Cost of Operation		16,373	15,261	7.3
License Fees		**5,773**	**5,382**[a]	**7.3**
Excise Taxes				
Beer	$4.34/bbl.	**9,991**	**10,129**	**−1.4**
Sales Taxes		**20,257**	**17,630**	**14.9**
State Store Sales	3%	2,707	2,666	1.5
Other Sales[b]	3%	17,550	14,964	17.3
Other Income		**7,367**	**7,331**	0.5
Miscellaneous Income		425[c]	417[c]	2.0
Sales to On-Premise Licensees	15%	6,942	6,914	0.4
State Total		**83,075**	**79,929**	**3.9**
Local Taxes		**0**	**0**	—
State and Local Total		**83,075**	**79,929**	**3.9**

NOTE: Because of rounding, detail may not add to total.
[a] Beer license revenue estimated.
[b] Estimated.
[c] Includes liquor bottle deposit collection at the rate of 5¢/bottle.

Method of Control
Spirits and wine sold exclusively through state-owned retail stores. Retail sales of beer licensed.

General Sales Tax
RETAIL SALES TAX (Consumers' Sales Tax): 4% (effective 3/1/83) of gross receipts from all sales of tangible personal property sold at retail in the state to consumers or users, including spirits, wine, and beer.

Local Collection
COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues
STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and some operating expenses are disbursed. Excess funds transferred to State General Fund to reduce general state tax levy monthly. Semiannually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and towns issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX AND 15% TAX: To General Fund.

KANSAS

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the state fees, and are required by the Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the county and incorporated city governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. CLUB LICENSE FEES are deposited, 50% to State General Fund and 50% to Alcoholism Treatment Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited to the State General Fund. EXCISE TAXES: To State General Fund, with the exception of 10% of alcohol spirits revenue to Community Alcoholism and Intoxications Program Fund. CLUB 10% TAX: 25% to State General Fund, 75% to City and County Alcohol Liquor Fund.

Kansas Department of Revenue
Alcoholic Beverage Control Division
and
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,116**	**1,069**	**4.4**
Excise Taxes		**17,915**	**17,467**	**2.6**
Alcohol and Spirits	$2.50/gal.	7,906	7,503	5.4
Wine Over 14%	$0.75/gal.	141	128	10.4
Wine 14% or Less	$0.30/gal.	508	454	11.8
Beer Over 3.2%	$0.18/gal.	4,282	4,254	0.7
Beer 3.2% or Less	$0.18/gal.	5,078	5,128	−1.0
Sales Taxes		**20,186**	**18,525**	**9.0**
Sales Tax[a]	3%	3,686	3,507	5.1
Enforcement Tax[b]	4%	8,800	8,150	8.0
Gross Receipts Tax (Clubs)	10%	7,700	6,868	12.1
Other Income				
Miscellaneous Income		**137**	**116**	**18.7**
State Total		**39,355**	**37,177**	**5.9**
Local Taxes[c]		**542**	**452**	**19.8**
License and Permit Fees		219	214	2.3
Local Sales Tax	.5%	323	238	35.5
State and Local Total		**39,896**	**37,629**	**6.0**

NOTE: Because of rounding, detail may not add to total.
[a] General retail. Applies to beer 3.2% or less.
[b] Applies to all alcohol beverages over 3.2%.
[c] Estimated.

Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,879**	**1,807**	**4.0**
Excise Taxes		**17,941**	**19,408**[r]	**−7.6**
Spirits	$1.92/gal.	9,065	10,016	−9.5
Wine	$0.50/gal.	1,253	1,134	10.5
Beer	$2.50/bbl.	6,059	5,382	12.6
Ad Valorem Tax	$0.45-$0.225/$100[a]	1,471	2,786[r]	−47.2
Wholesaler Tax	$0.05/case	92	91	1.1
Sales Taxes[b]	9%	**31,150**	**21,000**	**48.3**
Other Income		**0**	**0**	**—**
State Total		**50,969**	**42,215**[r]	**20.7**
Local Taxes		**6,199**	**5,304**[r]	**16.9**
Local License Fees[c]		2,291	2,204[r]	4.0
Ad Valorem Tax[d]		3,908	3,100	26.1
State and Local Total		**57,169**	**47,519**[r]	**20.3**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective Jan. 1, 1982.
[b] Estimated. 9% wholesale effective June 1, 1982. Previously, general retail sales tax of 5% applied.
[c] Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.
[d] Includes city, school district, and county revenue; estimated.
[r] Revised.

Method of Control
LICENSE: State, county, and municipal participation.

Wholesale Sales Tax
A 9% on gross receipts of all wholesalers of wine and distilled spirits and distributors of beer, became effective 6/1/82. Proceeds due monthly to General Fund. Sales of alcohol beverages, off premise, exempted from general sales tax as of 6/1/82. General sales tax of 5% applies to on premise sales.

Local Collections
INCORPORATED CITIES may issue licenses to manufacturers, wholesalers, and retailers of alcohol beverages not exceeding twice the amounts for corresponding state licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding $200; brewers and distillers license fee may not exceed $500; and COUNTIES in which traffic in alcohol beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the state. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the state retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY MUNICIPAL AND SCHOOL DISTRICT AND AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE): State, parish (county), and municipal participation.

General Sales Tax
3% retail selling price including alcohol beverages.

Local Collections
PARISHES AND MUNICIPALITIES as well as state may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOL CONTENT TAXES: To State General Fund, out of which $700,000 per year to be credited to the city of New Orleans. PARISH AND MUNICIPAL BEER TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to the General Fund, refunded quarterly to parishes and municipalities.

Louisiana Department of Revenue and Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**2,290**	**2,142**	**6.9**
Excise Taxes		**57,737**	**55,135**	**4.7**
Spirits	$ 0.66/ℓ	20,509	20,184	1.6
Sparkling Wine	$ 0.42/ℓ	653	560	16.5
Still Wine 14% or Less	$ 0.03/ℓ	634	573	10.8
Still Wine 14% to 24%	$ 0.06/ℓ	305	301	1.4
Still Wine Over 24%	$ 0.42/ℓ	0	0	—
Beer	$10.00/bbl.	35,636	33,517	6.3
Sales Taxes[a]	3%	**36,200**	**32,600**	**11.0**
Other Income				
Miscellaneous Income		**0**	**0**	—
State Total		**96,227**	**89,877**	**7.1**
Local Taxes		**31,218**	**28,420**	**9.8**
Beer Tax[b]	$ 1.50/bbl.	5,418	5,120	5.8
License and Permit Fees[a]		1,700	1,600	6.3
Sales Tax[c]		24,100	21,700	11.1
State and Local Total		**127,446**	**118,298**	**7.7**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated.
[b] Parishes and municipalities authorized to levy a $1.50 per 31-gallon barrel tax, which the Department of Revenue collects and reimburses to the parishes and municipalities.
[c] Estimated; tax rate varies from 1% to 3% in parishes and municipalities that levy a tax.

Maine Bureau of Alcoholic Beverages
and
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**22,462**	**22,107**	**1.6**
Gross Sales		65,975	64,448	2.4
Returns		34	27	26.3
Net Sales		65,941	64,421	2.4
Cost of Goods		38,284	37,669	1.6
Gross Profit		27,657	26,752	3.4
Cost of Operation		5,195	4,646	11.8
License Fees		**1,432**	**1,401**	**2.2**
Excise Taxes		**9,254**	**7,000**	**32.1**
Table Wine[a]	$0.30/gal.	572	521	9.9
Sparkling Wine	$1.00/gal.	102	86	18.6
Beer[a]	$0.25/gal.	6,516	6,393	1.9
Premium Taxes[b]				
Distilled Spirits and Wine	$0.625/proof gal.	1,032	0	—
Table Wine	$0.15/gal.	191	0	—
Sparkling Wine	$0.12/gal.	9	0	—
Beer	$0.05/gal.	832	0	—
Sales Taxes[c]	5%	**10,500**	**9,900**[r]	**6.1**
Other Income		**107**	**92**	**16.2**
I.D. Cards	$ 2.00	19	23	−17.9
Beer—Amusement Permits		NA	NA	—
Wine—Label Registration	$10.00	9	2	—
Other		79	67	18.0
State Total		**43,754**	**40,499**[r]	**8.0**
Local Taxes		**0**	**0**	—
State and Local Total		**43,754**	**40,499**[r]	**8.0**

NOTE: Because of rounding, detail may not add to total.
[a] Imported from other states.
[b] New tax, effective Sept. 18, 1981.
[c] Estimated.
NA-Not available.
[r] Revised.

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores; licensed retailers may sell wine under 14% and beer.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE STORE PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, county, and municipal participation. County dispensaries in Dorchester, Garrett, Montgomery, Somerset, Wicomico and Worcester Counties. (See below.)

General Sales Tax
5% retail price on tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE, AND CITY OF ANNAPOLIS collect license fees from retailers. In addition six counties—Dorchester, Montgomery, Somerset, Wicomico, Worcester, and Garrett—operate county dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen percent of alcohol by volume except in Montgomery County where they may sell any alcohol beverages. Somerset and Worcester Counties have monopoly sale of all alcohol beverages except beer. Montgomery County has an absolute monopoly of the sale and distribution of all alcohol beverages within the county and operates 21 county retail stores. Garrett County has a tax on beer of 2¢ per 12-ounce and 5⅓¢ per 32-ounce container.

Allocation of Revenues
LICENSE FEES, PERMIT FEES, AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon, which is distributed to the counties, Baltimore City, and certain municipalities in Harford County on deliveries made to retail outlets within the respective counties and city. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the counties and Baltimore City based upon deliveries made to retail outlets within the respective counties and city. COUNTY LICENSE FEES: To counties and municipalities for general purposes; in Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Montgomery, Somerset, Wicomico and Worcester Counties, to Debt Service or to General Fund of the County. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% RETAIL SALES TAX: To General Fund of the State.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**264**	**250**	**5.5**
Excise Taxes		**32,119**	**29,787**	**7.8**
Spirits	$1.50/gal.	17,589	16,697	5.3
Wine	$0.40/gal.	4,039	3,540	14.1
Beer	$0.09/gal.	10,491	9,550	9.9
Sales Taxes[a]	5%	**50,230**	**49,800**	**0.9**
Other Income				
Miscellaneous Income		**25**	**17**	**44.3**
State Total		**82,637**	**79,854**	**3.5**
Local Taxes		**13,867**	**12,175**	**13.9**
County Dispensary Profits[b]		10,286	8,692	18.3
License Fees[c]				
Baltimore City		936	995	−6.0
Annapolis		81	79	2.3
Counties		2,565	2,409	6.5
State and Local Total		**96,505**	**92,029**	**4.9**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated.
[b] Include Garrett County beer tax.
[c] Fiscal year ending April 30.

Massachusetts Department of Revenue

and

Massachusetts Alcoholic Beverages Control Commission

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**722**	**545**	**32.5**
Excise Taxes		**82,905**	**83,262**	**−0.4**
Spirits Over 50%[b]	$4.05/gal.	157	155	0.7
Spirits over 15% to 50%	$4.05/gal.	56,714	56,522	0.3
Spirits 15% or Less	$1.10/gal.	259	239	8.2
Alcohol[b]	$4.05/gal.	6	4	39.0
Wine	$0.55/gal.	9,418	9,214	2.2
Sparkling Wine	$0.70/gal.	747	664	12.5
Beer	$3.30/bbl.	15,605	16,463	−5.2
Cider	$0.03/gal.	—[c]	—[c]	−50.8
Sales Taxes		**45,229**	**42,429**	**6.6**
Meal and Alcohol Beverage Tax[d]	5%	44,900	42,100	6.7
Gross Receipts Tax[a]	0.57%	329[e]	329	—
Other Income		**58**	**74**	**−22.2**
Late Filing Penalties		6	30	−78.4
Miscellaneous Income		—[c]	1	—
Fines in Lieu of Suspension		51[a]	44	16.2
State Total		**128,914**	**126,311**	**2.1**
Local Taxes		**5,414**	**5,270**	**2.7**
License Fees				
Boston		1,583	1,545	2.4
Worcester		431	425	1.6
Other[f]		3,400	3,300	3.0
State and Local Total		**134,329**	**131,580**	**2.1**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30.
[b] Per proof gallon.
[c] Less than $500.
[d] On premise; estimated.
[e] 1981 data since data not available for 1982.
[f] Estimated.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcohol beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES: All to General Fund. LOCAL LICENSE FEES: Retained locally. EXCISE TAXES: 16 7/10% credited to funding retirement systems, balance to General Fund.

MICHIGAN

Method of Control
Distilled spirits and wine over 21% alcohol are sold only through state-owned retail stores and private licensees called "specially designated distributors;" licensed retailers may sell wine 21% and under and beer. Licenses for on-premise consumption of spirits may be issued only with the approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the state, including sales of alcohol beverages.

Allocation of Revenues
STATE STORE PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES, AND TRANSFER FEES: To State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

Michigan Liquor Control Commission

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**62,011**	**64,125**[r]	**−3.3**
Gross Sales		508,960	502,681	1.2
Discounts		86,236	85,119	1.3
Net Sales		422,724	417,562	1.2
Cost of Goods		331,335	325,698[r]	1.7
Gross Profit		91,390	91,864[r]	−0.5
Cost of Operation		29,378	27,739[r]	5.9
License Fees		**11,403**	**11,074**	**3.0**
Excise Taxes		**98,907**	**97,475**	**1.5**
Liquor	4%	19,586	19,495	0.5
Specific Tax on Liquor	4%	19,586	19,495	0.5
Off-Premise Liquor	1.85%	7,131	7,048	1.2
Wine from Michigan Grapes	$0.04/gal.	7,894[a]	7,424[a]	6.3
All Other Wine	$0.50/gal.			
Beer	$6.30/bbl.	44,709	44,012	1.6
Sales Taxes[b]	4%	**82,400**	**78,900**	**4.4**
Other Income				
Miscellaneous Income		**312**	**357**	**−12.7**
State Total		**255,033**	**251,930**[r]	**1.2**
Local Taxes		**0**	**0**	**—**
State and Local Total		**255,033**	**251,930**[r]	**1.2**

NOTE: Because of rounding, detail may not add to total.
[a] Breakdown not available; figure represents all wines.
[b] Estimated.
[r] Revised.

Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**520**	**395**	**31.5**
Excise Taxes		**55,265**	**54,601**	**1.2**
Spirits	$4.39/gal.	40,363	40,586	−0.6
Wine, Sparkling	$1.50/gal.	985	853	15.6
Wine Over 24%	$3.08/gal.	0	0	—
Wine 21% to 24%	$1.58/gal.	0	—[b]	—
Wine 14% to 21%	$0.79/gal.	471	509	−7.5
Wine Under 14%	$0.27/gal.	1,495	1,400	6.8
Beer Over 3.2%	$4.00/bbl.	11,066	10,469	5.7
Beer 3.2% or Less	$2.00/bbl.	884	783	12.9
Sales Taxes		**60,179**	**45,600**	**32.0**
General Retail[c]	4%-5%	54,400	43,500	25.1
Minneapolis Stadium Liquor Tax	3%	2,200	2,100	4.8
On-Premise Tax[d]	5%	3,579	—	—
Other Income		**603**	**601**	**0.3**
State Total		**116,566**	**101,197**	**15.2**
Local Taxes		**18,825**	**19,281**	**−2.4**
Municipal Liquor Stores[e]		10,619	11,630	−8.7
Retail Licenses—Liquor		7,456	6,901	8.0
Retail Licenses—3.2% Malt Beverages[f]		750	750	0
State and Local Total		**135,391**	**120,477**	**12.4**

NOTE: Because of rounding, detail may not add to total.
[a] License fees include permits and I.D. cards.
[b] Less than $500.
[c] General retail; estimated. Tax increase to 5% effective July 1, 1981.
[d] New tax on distilled spirits, wine and beer over 3.2%. Effective May 1, 1982.
[e] Calendar year. Operating income retained by municipalities.
[f] Estimated.

Method of Control
LICENSE: State, county, city, township participation.

Sales Tax
RETAIL SALES TAX, 8.5% on on-premise and off-premise sale of alcohol beverages (effective July 1, 1983).

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcohol beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores," with revenues retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

MISSISSIPPI

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale sales of alcohol beverages over 4% (by weight). STATE LICENSING of retail sale of alcohol beverages over 4% (by weight), off-premise and on-premise.

State Taxes
GENERAL SALES TAX, 6% of wholesale and retail sales of alcohol beverages (effective Dec. 1, 1983). ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective Aug. 1, 1977): Collected from each purchaser at the time of purchase and deposited in the State Treasury for the "Alcoholism, Treatment and Rehabilitation Fund." 1% surcharge on state sales (effective May 1, 1981).

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50%; corresponding state taxes on retailers and wholesalers of alcohol beverages not over 4%; mandatory municipal and county fee equal to state permit fee imposed on permittees of beverages over 4%.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

Mississippi State Tax Commission
Alcoholic Beverage Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**16,059**	**15,287**	**5.1**
Gross Sales		109,757	104,957	4.6
Discounts		0	0	—
Net Sales		109,757	104,957	4.6
Cost of Sales		89,945	85,959	4.6
Gross Profit		19,811	18,998	4.3
Cost of Operation		3,752	3,712	1.1
License Fees		**2,770**	**2,671**	**3.7**
Excise Taxes		**36,263**	**33,396**	**8.6**
Spirits	$2.50/gal.			
Wine	$0.35/gal.	10,330[a]	10,468[a]	−1.3
Sparkling Wine	$1.00/gal.			
Beer and Light Wine	$0.4268/gal.	22,036	20,186	9.2
Alcohol Abuse Tax	3%	2,672	2,565	4.2
Warehouse Surcharge	1%	1,224	177	—
Sales Taxes		**24,664**	**20,723**	**19.0**
Wholesale[b]	5%	15,664	13,123	19.4
General Retail[b]	5%	9,000	7,600	18.4
Other Income				
Miscellaneous Income		**8**	**20**	**−61.0**
State Total		**79,764**	**72,095**	**10.6**
Local Taxes				
Local Fines		—	**100**	—
State and Local Taxes		**79,764**	**72,195**	**10.5**

NOTE: Because of rounding, detail may not add to total.
[a] Combined revenue; breakdown not available.
[b] Estimated; retailer gets credit for the tax paid to the wholesaler.

Missouri Department of Public Safety
Division of Liquor Control
and
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**2,018**	**1,913**	**5.5**
Excise Taxes		**25,022**	**25,302**	**−1.1**
Spirits	$2.00/gal.	15,787	16,057	−1.7
Wine	$0.30/gal.	2,005	1,904	5.3
Malt Beverages[a]	$0.06/gal.	7,230	7,341	−1.5
Sales Taxes[b]	3.125%	**29,300**	**29,100**	**0.7**
Other Income		**0**	**0**	**—**
State Total		**56,340**	**56,314**	[c]
Local Taxes		**7,055**	**6,766**	**4.3**
License and Permit Fees		2,355	2,066	14.0
Kansas City[d]		378	389	−2.7
St. Joseph[d]		51	47	10.5
St. Louis		625	491	27.5
Other[b]		1,300	1,140	14.0
Local Sales Tax[d]	0.5%-1%	4,700	4,700	—
State and Local Total		**63,395**	**63,080**	**0.5**

NOTE: Because of rounding, detail may not add to total.
[a] Malt beverage inspection and gauging fee.
[b] Estimated.
[c] Less than 0.05%.
[d] Calendar year.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3.125% gross retail sales including alcohol beverages effective July 1, 1977. Increased to 4.125% effective Jan. 1, 1983.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding state fees from all state licensees, including retailers of nonintoxicating (3.2% alcohol by weight) beer; MUNICIPAL CORPORATIONS collect license fees not exceeding 1½ times the corresponding state fees from all state licensees, including manufacturers, wholesalers, and retailers of nonintoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES, AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal treasuries.

MONTANA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned stores; licensed retailers may sell table wine and beer. Applications for on-premise sale licenses must be accompanied by written approval of respective county, city, or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding state fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected from such licensee.

Allocation of Revenues
26% TAX (10% LICENSE TAX AND 16% EXCISE TAX). LIQUOR LICENSE TAX (10%): 65.5% to State Institutions Earmarked Revenue Account, 4.5% to counties, and 30% to cities and towns. LIQUOR EXCISE TAX (16%): To State General Fund. WINE TAX (20¢ per liter) FROM PRIVATE DISTRIBUTORS: 16¢/liter to State General Fund, 1⅓¢/liter to State Institutions Earmarked Revenue Account and 1⅓¢/liter to counties, and 1⅓¢/liter to cities and towns. WINE TAX (20¢ per liter) STATE STORES: To State General Fund. BEER TAX ($4.00 per barrel): $1.50/bbl. to State General Fund, $1.50/bbl. to cities and towns, and $1.00/bbl. to State Institutions Earmarked Revenue Account. STATE LICENSE FEES AND STATE STORE NET PROFITS: To State General Fund.

Montana Department of Revenue
Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit (Merchandising Operations)		**5,921**	**6,261**[r]	**−5.4**
Gross Sales[a]		55,356	53,289	3.9
Discounts		960	956	0.5
Taxes		10,836	10,448	3.7
Net Sales		43,560	41,885	4.0
Cost of Goods		30,479	29,040	5.0
Gross Profit		13,081	12,845	1.8
Cost of Operation		7,160	6,584[r]	8.7
License Fees		**1,475**	**1,456**	**1.4**
Excise Taxes		**14,862**	**14,683**	**1.2**
Spirits and Wine (Retail)	26%	10,695	10,304	3.8
Table Wine	$0.20/ℓ	888	1,130	−21.4
Beer	$4.00/bbl.	3,280	3,249	0.9
Sales Taxes		**0**	**0**	**—**
Other Income				
Miscellaneous Income		—	9	—
State Total		**22,258**	**22,408**[r]	**−0.7**
Local Taxes		**287**	**288**[r]	**−0.6**
License Fees				
Great Falls		61	59[r]	4.5
Butte—Silver Bow		42	46	−7.1
Other[b]		183	184[r]	−0.5
State and Local Total		**22,545**	**22,697**[r]	**−0.7**

NOTE: Because of rounding, detail may not add to total.
[a] Includes taxes.
[b] Estimated.
[r] Revised.

Nebraska Liquor Control Commission
and
Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**250**	**190**	**32.0**
Excise Taxes[a]		**13,983**	**13,335**	**4.9**
Spirits	$2.50-$2.75/gal.	6,868	6,773	1.4
Wine 14% or Less	$0.55-$0.65/gal.	1,134	1,001	13.3
Wine Over 14%	$1.10-$1.25/gal.	222	233	−4.5
Beer	$0.12-$0.14/gal.	5,758	5,327	8.1
Sales Taxes[b]	3%-3.5%[c]	**10,800**	**10,600**[r]	**1.9**
Other Income				
Miscellaneous Income		**44**	**33**	**34.4**
State Total		**25,077**	**24,157**[r]	**3.8**
Local Taxes[d]		**3,821**	**3,591**[r]	**6.4**
Local Sales Tax	1%-1½%	1,600	1,600[r]	—
License Fees				
Bellevue		10	8[r]	19.5
Lincoln		36	36	0.4
Omaha		129	141	−8.6
Other		498	407	22.2
Municipal Occupation Tax				
Bellevue		23	20[r]	17.7
Lincoln		90	90	0.1
Omaha		283	321	−12.0
Other		1,153	969	19.0
State and Local Total		**28,898**	**27,748**[r]	**4.1**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rates effective Aug. 30, 1981.
[b] General Retail; estimated.
[c] Increased sales tax rate, effective May 1, 1982.
[d] Estimated.
[r] Revised.

Method of Control
LICENSE: State, city, village, and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers, and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits, the fees are paid to the COUNTY.

Allocation of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

NEVADA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
5¾% gross receipts from retail sales of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, INCORPORATED CITIES, AND TOWNS levy and collect the license fees for the retail sale of all alcohol beverages. Local sales tax ½% of county option tax (Carson City, Churchill, Clark, Lander, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing, Storey and White Pine Counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: New excise tax rates effective 6/1/83: wine up to 14% alcohol, 40¢/gal.; wine over 14% to 22%, 75¢/gal.; and beer 9¢/gal. Increased excise tax on spirits, 15¢/gal. to Alcohol Rehabilitation Fund ($2.05/gal. effective July 1, 1981). Of the remaining, 5/19 of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**23**	**23**	**−0.4**
Excise Taxes[a]		**11,781**	**11,369**[r]	**3.6**
Spirits	$1.90-$2.05/gal.[b]	8,645	8,377	3.2
Wine 14% or Less	$0.30/gal.	1,133	1,112	1.9
Wine Over 14% to 24%	$0.50/gal.	148	133	11.3
Beer	$0.06/gal.	1,854	1,747	6.1
Sales Taxes[c]		**32,200**	**26,100**	**23.4**
State Tax	2%	18,400	17,400	5.7
School Sales Tax	1%-1.5%[d]	13,800	8,700	58.6
Other Income		**0**	**0**	**—**
State Total		**44,004**	**37,492**[r]	**17.4**
Local Taxes		**22,578**	**6,323**	**257.1**
License Fees		1,878	1,923	−2.4
Reno		321	305	5.1
Las Vegas		687	744	−7.7
Other[c]		870	874	−0.5
County Option Sales Tax	0.5%-2.25%[d]	20,700	4,400	370.5
State and Local Total		**66,582**	**43,815**[r]	**52.0**

NOTE: Because of rounding, detail may not add to total.
[a] Excise tax detail includes refunds.
[b] Tax increase effective July 1, 1981.
[c] Estimated.
[d] Tax increase effective May 1, 1981.
[r] Revised.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**29,040**	**30,003**	**−3.2**
Gross Sales		149,596	147,023	1.8
Discounts			0	
Net Sales		149,596	147,023	1.8
Cost of Goods		108,897	105,382	3.3
Gross Profit		40,699	41,641	−2.3
Cost of Operation		11,659	11,638	0.2
License Fees		**2,300**	**1,079**	**113.2**
Excise Taxes				
Beer	$0.15-$0.18/gal.[a]	5,769	4,897	17.8
Sales Taxes		**0**	**0**	**—**
Other Income				
Miscellaneous Income		183	16	—
State Total		37,291	35,995	3.6
Local Taxes		0	0	—
State and Local Total		37,291	35,995	3.6

NOTE: Because of rounding, detail may not add to total.
[a]New tax rate effective Oct. 1, 1981.

Method of Control
Alcohol beverages are sold through state-owned retail stores; licensed retailers may sell wine below 14% and beer.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER, AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and municipal participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX imposed by cities of fourth class on retail sales (including sales of alcohol beverages) to general funds of cities in which collected.

New Jersey Department of Treasury
Division of Taxation
and
New Jersey Department of Law and Public Safety
Division of Alcohol Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,965**	**1,918**	**2.5**
Excise Taxes		**59,475**	**58,895**	**1.0**
Spirits	$2.80/gal.	46,805	46,693	0.2
Still Wine	$0.30/gal.	6,693	6,222	7.6
Sparkling Wine	$0.30/gal.	392	357	9.9
Vermouth	$0.30/gal.	158	161	−1.9
Beer	$0.03⅓/gal.	5,426	5,462	−0.7
Sales Tax (Wholesale)[a]	6.5%	**75,136**	**67,903**	**10.7**
Other Income				
Miscellaneous Income		**1,380**	**1,253**	**10.1**
State Total		**137,955**	**129,970**	**6.1**
Local Taxes		**10,496**	**10,721**	**−2.1**
Atlantic City Luxury Tax[b]		1,569	1,794	−12.6
Municipal Retail License Fees		8,927[c]	8,927[c]	—
State and Local Total		**148,451**	**140,691**	**5.5**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated. Before Aug. 1, 1980, general retail sales tax of 5% applied to alcohol beverages.
[b] Calendar year.
[c] 1980 data since data not available for 1981 and 1982.

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**724**	**510**	**41.9**
Excise Taxes[a]		**8,401**	**7,808**	**7.6**
Spirits	$0.43/ℓ	3,363	3,604[b]	1.2
Alcohol	$0.69/ℓ	285		
Wine	$0.12/ℓ	1,230	1,038	18.5
Beer	$0.09/gal.	3,523	3,166	11.3
Sales Taxes[c]		**19,970**	**13,609**	**46.7**
General Sales Tax	3.75%-3.5%	11,142	8,409	32.5
Wholesale Gross Receipts Tax	0.5%-4¼%	8,828	5,200	69.8
Other Income				
Miscellaneous Income		**27**	**25**	**8.6**
State Total		**29,122**	**21,953**	**32.7**
Local Taxes[d]		**3,057**	**2,386**[r]	**28.1**
Municipal License Fees		1,274	1,003	27.0
County License Fees		183[e]	183	—
Sales Tax[f]	0.25%	1,600	1,200[r]	33.3
State and Local Total		**32,178**	**24,339**[r]	**32.2**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rates, effective July 1, 1981 (Previously, spirits taxed at $1.50/gal., alcohol $2.40/gal., wine $0.40/gal. and beer $0.08/gal.).
[b] Breakdown not available; figure represents spirits and alcohol.
[c] Estimated. New tax rate effective July 1, 1981.
[d] Fiscal year ending June 30.
[e] 1981 data since data not available for 1982.
[f] Estimated.
[r] Revised.

Method of Control
LICENSE: State, county,, and municipal participation.

General Sales Tax
RETAILERS' TAX (Gross Receipts): 3½% gross receipts including alcohol beverages. Effective July 1, 1981. WHOLESALERS' TAX (Gross Income): 4¼% of gross receipts, including alcohol beverages. Effective July 1, 1981. Repealed July 1, 1983.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the state.

Allocation of Revenues
STATE LICENSE FEES, STATE SALES TAX (3¾%) AND WHOLESALERS' GROSS RECEIPTS TAX (4¼%): To State General Fund. EXCISE TAXES: To State Community Alcoholism Treatment and Detoxification Fund, effective July 1, 1981. LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local governments may, by election, impose an additional sales tax of ¼ to ¾% (1% effective 7/1/84). Certain counties permitted to levy a new ⅛ of 1% gross receipts tax (effective 1/1/84). All taxes remitted to state. State makes distribution to respective local governments that have imposed additional tax.

NEW YORK

Method of Control
LICENSE: State, county, and municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES, AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous, and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In the cities of New York and Yonkers, these rates are 4%. An additional tax of 0.25% is imposed in counties comprising the Metropolitan Commuter Transportation District effective Sept. 1, 1981. Collections, after deducting administrative expenses and the amount of refunds, are distributed to the local jurisdictions. Further, under legislation passed in 1971 and implemented in 1980, any city with a population of 1 million or more may impose an additional excise tax of 26.4¢/liter on spirits and 12¢/gallon on beer to be collected by the state and turned over to the municipality.

New York Department of Taxation and Finance Bureau of Tax Statistics

and

New York Division of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**33,750**	**32,755**	**3.0**
Excise Taxes[a]		**142,337**	**147,063**	**−3.2**
Spirits Over 24%	$0.859/ℓ	116,995	121,093	−3.4
Spirits 24% or Less	$0.211/ℓ	1,385	1,372	1.0
Still Wine	$0.026/ℓ	4,845	4,903	−1.2
Carbonated Wine	$0.07/ℓ	12	5	124.3
Sparkling Wine	$0.141/ℓ	1,768	1,571	12.5
Beer	$0.044/gal.	17,492	17,852	−2.0
Cider	$0.004/ℓ	3	3	14.3
Reconciliation		−164	+264	—
Sales Taxes[b]	4%	**135,795**	**134,155**	**1.2**
Other Income		**1,565**	**973**	**60.8**
Miscellaneous Income		2,388	1,819	31.3
Refunds		−823	−845	—
State Total		**313,447**	**314,947**	**−0.5**
Local Taxes		**124,895**	**120,722**	**3.5**
New York City				
Excise Taxes[a]		**31,411**	**29,240**	**7.4**
Distilled Spirits	$0.264/ℓ	15,434	16,072	−4.0
Beer	$0.12/gal.	16,924	13,461	25.7
Floor Tax		1	14	−90.3
Reconciliation		−948	−307	—
Sales Taxes[b]		**93,484**	**91,482**	**2.2**
New York City	4%-4.25%[c]	51,942	50,409	3.0
Other	3%	41,543	41,073	1.1
State and Local Total		**438,342**	**435,669**	**0.6**

NOTE: Because of rounding, detail may not add to total.

[a] Fiscal years ending March 31, 1983 and 1982; data received from the Bureau of Tax Research and Statistics. New tax rates effective May 1, 1983 to April 30, 1985 are, Spirits over 24% $1.08/ℓ, Spirits up to 24% $0.264/ℓ, Still Wine $0.032/ℓ, Carbonated Wine $0.088/ℓ, Sparkling Wine $0.175/ℓ, and Beer $0.055/gal.

[b] General retail; estimated. 4.25% tax in the Metropolitan Commuter Transportation District effective Sept. 1, 1981.

[c] Increased tax effective Sept. 1, 1981.

NORTH CAROLINA

North Carolina Board of Alcoholic Control
and
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit[a]		**22,195**	**23,348**	**−4.9**
Gross Sales		296,364	281,150	5.4
Discounts		0	0	—
Taxes		66,501	62,677	6.1
Net Sales		229,863	218,473	5.2
Cost of Goods		175,414	166,200	5.5
Gross Profit		54,449	52,273	4.2
Cost of Operations		32,255	28,925	11.5
License Fees		**1,334**	**1,296**	**2.9**
Excise Taxes		**130,719**	**124,635**[r]	**4.9**
Beer[b]	$15.00/bbl.	58,010	56,101	3.4
Wine, Unfortified	$0.21/ℓ	4,075	3,656	11.4
Wine, Fortified	$0.24/ℓ	2,133	2,200	−3.1
Spirituous Liquors	22.5%	51,746	49,165	5.3
Alcoholism Rehabilitation Tax	$.01-$.05/btl.	2,712	2,641	2.7
State Tax[c]	3.5%	8,049	7,648	5.3
Mixed Beverage Tax	$10.00/4 liters	3,993	3,224[r]	23.9
Sales Taxes[d]	3%	**20,700**	**19,800**	**4.5**
Other Income				
Miscellaneous Income		**2,725**	**2,108**	**29.3**
State Total		**177,672**	**171,187**[r]	**3.8**
Local Taxes		**7,477**	**7,287**	**2.6**
License Fees[d]		577	687	−16.1
Sales Tax[d]	1%	6,900	6,600	4.5
State and Local Total		**185,149**	**178,474**[r]	**3.7**

NOTE: Because of rounding, detail may not add to total.
[a] City and county gross margin is established by the state.
[b] Beer is taxed @ $15.00/bbl. in containers of not less than 7¾ gallons or 53.376¢/gal. on smaller containers.
[c] The 3.5% is an increase in the sale price mandated by state law.
[d] On beer and wine; estimated.
[r] Revised.

Method of Control
STATE SUPERVISED: County-operated liquor stores in counties voting for such sale. Wine and beer sold by licensed retailers.

General Sales Tax
RETAIL SALES TAX: 4% (3% state plus 1% local) of retail price of wine and beer.

Local Collections
COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight not more than 14% by volume and $5 for off-premise consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premise and off-premise consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premise consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of ¼ of state fee for same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 62% of unfortified wine tax and 22% of the fortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. STATE 1¢ AND 5¢ PER BOTTLE TAX: To respective county commissioners for alcoholism rehabilitation. STATE SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES, ALCOHOL BEVERAGES EXCISE TAX AND BRAND REGISTRATION FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

North Dakota Alcoholic Beverage Tax Division
and
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**275**	**258**	**6.4**
Excise Taxes		**6,567**	**6,582**	**−0.2**
Distilled Spirits	$2.50/gal.	3,458	3,499	−1.2
Alcohol	$4.05/gal.	31	34	−8.0
Wine Less Than 17%	$0.50/gal.	290	280	3.6
Wine 17% to 24%	$0.60/gal.	41	46	−10.1
Sparkling Wine	$1.00/gal.	73	67	9.6
Bottled and Canned Beer	$0.16/gal.	2,548	2,523	1.0
Barrel and Keg Beer	$0.08/gal.	125	133	−5.8
Sales Taxes[b]	3%	**6,100**	**5,700**	**7.0**
Other Income		**0**	**0**	**—**
State Total		**12,942**	**12,541**	**3.2**
Local Taxes				
Retail License Fees[c]		**1,600**	**1,600**	**0**
State and Local Total		**14,542**	**14,141**	**2.8**

NOTE: Because of rounding, detail may not add to total.
[a] Figures based on fiscal and calendar year. Include brand registration fees.
[b] General retail; estimated. Collected by the State Tax Department.
[c] Estimated.

Ohio Department of Taxation
and
Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit[a]		**83,370**	**107,784**[r]	**−22.7**
Gross Sales		427,501	424,143	0.8
Discounts		0	0	—
Taxes		29,681	30,654	−3.2
Net Sales		397,820	393,489	1.1
Cost of Goods		277,384	247,267	12.2
Gross Profit		120,436	146,222	−17.6
Cost of Operation		37,066	38,438[r]	−3.6
License Fees[a]		**16,073**	**15,167**	**6.0**
Excise Taxes		**73,852**	**92,976**	**−20.6**
Mixed Beverages	$0.80-$1.60/gal.[b]	858	1,076	−20.3
Spirits	$2.25/gal.	30,443	31,469	−3.3
Wine 14% or Less	$0.24-$0.60/gal.[b]	2,932	4,064	−27.9
Wine over 14% to 21%	$0.60-$1.00/gal.[b]	1,613	1,811	−10.9
Vermouth	$0.75-$1.00/gal.[b]	197	219	−10.3
Sparkling Wine	$1.25-1.75/gal.[b]	1,069	991	7.8
Beer and Malt Beverages	$0.0075-$0.015/6 oz;[b] $2.50-$3.00/bbl.[b]	36,740	53,345	−31.1
Malt	$0.03/lb.	1	1	2.9
Wort	$0.10/gal.			
Sales Taxes		**95,800**	**85,000**	**12.7**
Retail Sales Tax	4%-5%[b]	—	69,483	—
State Store Sales Tax[a]	4%-5%[b]	—	15,517	—
Other Income				
Miscellaneous Income		**423**	**385**	**9.8**
State Total		**269,517**	**301,311**[r]	**−10.6**
Local Taxes				
Local Sales Tax[c]	0.5%-2%	**10,200**	**9,100**	**12.1**
State and Local Total		**279,717**	**310,411**[r]	**−9.9**

NOTE: Because of rounding, detail may not add to total.
[a] Calendar year.
[b] Tax rate changes effective Jan. 1, 1981. On July 1, 1981, excise tax rates reverted to old rates. Additional tax 2¢/gal. on wines effective Jan. 1, 1982.
[c] County retail sales taxes estimated. Includes county transit authority taxes at 0.5% to 1.5%.
[r] Revised.

Method of Control
Alcohol beverages over 21% alcohol sold only through state-owned retail stores or state agency stores; licensed retailers may sell wine under 21% and beer.

General Sales Tax
5% on each retail sale of tangible personal property, including beer, wine, and liquors (effective Nov. 25, 1981).

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT, AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY, AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
3% gross receipts tax on retail sales not applicable to 3.2% beer, effective Feb. 15, 1984.

Local Collections
COUNTIES license all retail beer dealers; annual fee $10 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64 2/3% to General Fund, 32 1/3% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund, LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

Oklahoma Tax Commission Beverage Division
and
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**1,256**	**1,261**	**−0.5**
Excise Taxes		**42,349**	**36,302**	**16.7**
Spirits	$4.00/gal.	19,232[a]	15,092[a]	27.4
Wine 14% or Less	$0.50/gal.	1,114[a]	919[a]	21.3
Wine over 14%	$1.00/gal.	658[a]	661[a]	−0.4
Sparkling Wine	$1.50/gal.	352[a]	325[a]	8.5
Additional Spirits and Wine[b]		—	19	—
Beer	$10.00/bbl.	20,993	19,287	8.8
Sales Taxes	2%	**3,463**	**3,152**	**9.9**
Other Income				
Miscellaneous Income		**20**	**15**	**33.6**
State Total		**47,088**	**40,730**	**15.6**
Local Taxes[c]		**3,833**	**3,330**	**15.1**
License Fees		233	230	1.3
Sales Taxes	1%, 2% & 3%	3,600	3,100	16.1
State and Local Total		**50,921**	**44,060**	**15.6**

NOTE: Because of rounding, detail may not add to total.
[a] Net of refunds.
[b] Revenue collected from wholesale audits. For 1982, included with excise tax revenues.
[c] Estimated.

Oregon Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**63,732**	**63,216**	**0.8**
Gross Sales		154,933	154,780	0.1
Discounts		0	0	—
Net Sales		154,933	154,780	0.1
Cost of Goods		79,213	80,341	−1.4
Gross Profit		75,721	74,439	1.7
Cost of Operation		11,988	11,223	6.8
License Fees		**1,575**	**1,519**	**3.7**
Excise Taxes		**10,826**	**10,438**	**3.7**
Wine Over 14% to 21%	$0.75/gal.	449	440	2.2
Wine 14% or Less	$0.65/gal.	5,159	4,890	5.5
Beer	$2.60/bbl.	5,218	5,108	2.1
Sales Taxes		**0**	**0**	—
Other Income				
Miscellaneous Income		**255**	**249**	**2.5**
State Total		**76,389**	**75,422**	**1.3**
Local Taxes		**0**	**0**	—
State and Local Total		**76,389**	**75,422**	**1.3**

NOTE: Because of rounding, detail may not add to total.

Method of Control
Distilled spirits sold only through independent contractors or agents of Liquor Control Commission, who also sell small amounts of wine (vermouth). (Effective Aug. 1, 1983). Most wine and beer sold by private licensees.

Allocation of Revenues
The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes, and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, to be distributed: 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations, and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

PENNSYLVANIA

Method of Control
Distilled spirits and wine sold only through state-owned retail stores; licensed retailers may sell beer.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (sacramental wine, importers, public service, and beer other than retail), FILING FEES, FORFEITURES, AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol, and beer, and 18% ad valorem tax), FINES, PENALTIES, AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To State General Fund.

Pennsylvania Liquor Control Board
and
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**64,716**	**71,154**	**−9.0**
Gross Sales		745,872	719,936	3.6
Discounts		0	0	—
Taxes		149,407	144,140	3.7
Net Sales		596,466	575,796	3.6
Cost of Goods		411,341	392,031	4.9
Gross Profit		185,125	183,765	0.7
Cost of Operation		120,409	112,611	6.9
License Fees		**10,541**	**8,665**	**21.7**
Excise Taxes		**135,530**	**131,063**	**3.4**
Malt Beverage	$2.48/bbl.	28,397	27,628	2.8
Distilled Spirits	$1.00/gal.	1	2	−26.0
Rectified Spirits	$0.30/gal.	1[a]	1[a]	—
Rectified Spirits	$1.30/gal.			
Wine	$0.005/unit of proof/wine gal.	22	19	14.2
Ad Valorem	18%	107,109	103,413	3.6
Sales Taxes		**94,397**	**90,910**	**3.8**
State Store Sales	6%	42,297	40,727	3.9
Wholesale Beer[b]	6%	52,100	50,183	3.8
Other Income		**6,348**	**6,522**[r]	**−2.7**
Fines and Penalties		617	681[r]	−9.4
Bond Forfeitures		46	26	76.9
State Store Interest		4,825	5,055	−4.5
Miscellaneous Income		P60	760	13.1
State Total		**311,532**	**308,314**[r]	**1.0**
Local Taxes		**0**	**0**	**—**
State and Local Total		**311,532**	**308,314**[r]	**1.0**

NOTE: Because of rounding, detail may not add to total.
[a] Breakdown not available; figure represents total of rectified spirits, $0.30/gal. (manufacturers) and $1.30/gal. (importers).
[b] Estimated.
[r] Revised.

Rhode Island Department of Business Regulation Liquor Control Division

Fiscal Year Ending Nov. 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**91**	**133**	**−31.4**
Excise Taxes		**7,642**	**6,970**	**9.6**
Beer	$2.00/bbl.	0	0	—
Native Wine	$0.20/gal.	4	4	−1.8
Service Fees[b]				
Spirits	$2.50/gal.	4,744	4,353	9.0
Cordials Under 50 Proof	$1.00/gal.	101	86	17.1
Still Wine	$0.40/gal.	1,254	1,143	9.7
Sparkling Wine	$0.50/gal.	68	58	18.6
Beer	$2.00/bbl.	1,471	1,327	10.9
Sales Taxes[c]	6%	**14,900**	**13,900**	**7.2**
Other Income				
Miscellaneous Income		**9**	**10**	**−15.9**
State Total		**22,642**	**21,014**	**7.7**
Local Taxes				
Local Retail Licenses		**1,135**	**1,144**	**−0.8**
State and Local Total		**23,777**	**22,158**	**7.3**

NOTE: Because of rounding, detail may not add to total.
[a] Include certificates and label registration fees.
[b] Alcohol beverages imported into the state are charged a service fee at the noted rates.
[c] Estimated.

Method of Control
LICENSE: State and Municipal participation.

General Sales Tax
6% gross receipts of retailer.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers, and Railroads: To State General Fund; retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund; 50% to the several cities and towns of the State. RECIPROCAL FEES: To General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
4% gross receipts from retail sales of tangible personal property including alcohol beverages.

Case Taxes
ADDITIONAL CASE TAXES ON DISTILLED SPIRITS: Wholesale tax $1.81/case; additional wholesale tax 0.56/case; retailer's tax $2.99/case (effective July 1, 1983).

Allocation of Revenues
NET ALCOHOL LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use, 20% to the several counties, and 20% to incorporated municipalities on population basis. NET WINE LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties, and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund. NET BEER LICENSE FEES AND EXCISE TAXES: 1/8 plus 75% of remaining 5/8 to State General Fund for credit to Special School Account, 7% of remaining 5/8 to the several counties, and 18% of remaining 5/8 to municipalities. MINIBOTTLES TAX: 25% to counties for alcohol education and rehabilitation of alcoholics and drug addicts.

South Carolina Alcoholic Beverage Control Commission

and

South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**3,192**	**2,612**	**22.2**
Excise Taxes		**91,634**[b]	**88,666**[b]	**3.3**
Spirits[c]	$2.72/gal.	15,274	15,336	−0.4
Spirits (Miniatures)	$0.25/container	9,901	9,188	7.8
Imported Wine	$0.90/gal.	3,129[b]	2,881[b]	8.6
Domestic Wine	$0.45/gal.	185	252[r]	−26.4
Beer	$0.006/oz.	49,873[b]	47,716[b]	4.5
Additional Wine Tax	$0.18/gal.	647	602[r]	7.4
Liquor Surtax[d]	9%	3,043	3,073[r]	−1.0
Wholesale Tax	$1.50/case	3,439	3,227	6.6
Additional Wholesale Tax (Spirits)	$0.48/case	1,029	1,032	−0.4
Retailer's Tax (Spirits)	$2.50/case	5,115	5,359	−4.6
Sales Tax[e]	4%	**23,611**	**22,066**	**7.0**
Other Income				
Miscellaneous Income		**426**	**349**	**22.0**
State Total		**118,863**	**113,693**	**4.5**
Local Taxes		**0**	**0**	**—**
State and Local Total		**118,863**	**113,693**	**4.5**

NOTE: Because of rounding, detail may not add to total.
[a] Includes brand registration fees—after the first five brands $10 for each brand. Certificate of registration fees are distiller, $100; producer representative, $25.
[b] Net of discounts.
[c] Includes additional tax on spirits @ 5¢/8-oz. unit.
[d] Surtax of 9% of gross sales of alcoholic liquors.
[e] General retail; estimated.
[r] Revised.

South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**181**	**194**	**−6.8**
Excise Taxes		**9,278**	**8,406**	**10.4**
Spirits	$5.03-$3.80/gal.[a]	4,464	4,149	7.6
Wine Over 20% & Sparkling	$1.40-$2.00/gal.[a]	123	74	66.8
Wine Over 14% to 20%	$0.95-$1.40/gal.[a]	217	168	29.3
Wine 14% or Less	$0.30-$0.90/gal.[a]	508	155	228.4
Beer Over 3.2%	$8.30/bbl.	2,593	2,598	−0.2
Beer 3.2% or Less	$4.00-$5.00/bbl.[a]	829	722	14.9
Additional Tax[b]	2%	545	542	0.5
Sales Taxes[c]	5%-4%	**5,700**	**7,100**	**−19.7**
Other Income		0	**0**	**—**
State Total		**15,159**	**15,700**	**−3.4**
Local Taxes		**1,648**	**1,650**	**−0.1**
License Fees[d]		1,100	1,100	0
Sales Tax[d]	1% & 2%	548	550	−0.4
State and Local Total		**16,808**	**17,350**	**−3.1**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective July 1, 1981.
[b] Additional tax on wholesale purchase price of alcohol beverages except beer.
[c] Gross receipts estimated; 4% effective July 1, 1981.
[d] Estimated.

Method of Control
ALL COUNTY AND MUNICIPAL GOVERNING BOARDS: conduct public hearings on all on-premise and off-premise retail alcohol beverage license applications. Recommend license issuance to state. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options
Sales permitted in INCORPORATED MUNICIPALITIES AND TOWNSHIPS where electors thereof have voted in favor of and authorized the procurement of licenses for the sale of alcohol beverages by the package (off-premise) and/or by the drink (on-premise) then no other (off-premise) or (on-premise) licenses may be issued to private operators therein except by an operating agreement between the municipality, township, and the private (on-premise) operator, who must purchase all alcohol beverages through the local (off-premise) package store at 10 percent or more over their costs. All other counties, townships, and municipalities approve and recommend to the state that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues
LOW-POINT (3.2) BEER LICENSE APPLICATION FEES for on-premise, off-premise, and wholesale licenses: 50% retained at the local level and 50% forwarded to the State. All EXCISE TAXES and 50% of LICENSE FEES received by the state are deposited in the malt beverage fund. 17% of the malt beverage fund is earmarked for departmental social services for the purpose of increasing the maximum number of days of hospitalization available under Medicaid. All other alcohol beverage (distilled spirits, wine, and high-point beer) EXCISE TAXES are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage LICENSE APPLICATION FEES for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state, are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment, and rehabilitation funds, which are deposited in a special fund for use by the Division of Alcoholism; these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on high-point beer. Alcohol beverage BRAND LABEL REGISTRATION FEES are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
5.5% retail sales price of each item of tangible personal property including alcohol beverages (effective Apr. 1, 1984).

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund; 68¢ to counties, ¾ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¾ on basis of population and ¼ on basis of area for old age security fund. STATE EXCISE TAX ON BEER: $^2/_{17}$ to counties and $^2/_{17}$ to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2.33% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Department of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees[a]		**1,220**	**1,250**	**−2.4**
Excise Taxes		**41,920**	**39,174**	**7.0**
Spirits	$4.00/gal.	25,203	24,756	1.8
Wine	$1.10/gal.	4,166	3,801	9.6
Beer	$3.40-$3.90/bbl.[b]	11,999	10,083	19.0
Native Wine	$0.05/gal.	1	0	—
Enforcement Tax	$0.15/case	552	535	3.2
Sales Taxes		**44,290**	**43,138**	**2.7**
General Retail	4.5%	28,400	29,367	3.3
Gross Receipts Tax		15,890	13,771	15.4
Mixing Bars	15%	382	349	9.4
Mixed Drink Privilege Tax	15%	15,508	13,422	15.5
Other Income				
Miscellaneous Income		**0**	**34**	—
State Total		**87,431**	**83,597**	**4.6**
Local Taxes		**69,003**	**65,859**	**4.8**
Sales Tax[c]		9,600	8,900	7.9
Beer Wholesalers Tax	17%	50,862	48,393	5.1
License and Permit Fees		8,541	8,566	−0.3
Memphis		3,402	3,441	−1.1
Knoxville[d]		999	941	6.2
Chattanooga		1,030	1,001	2.9
Nashville and Davidson[c]		1,610	1,682	−4.3
Other[b]		1,500	1,500	—
State and Local Total		**156,434**	**149,456**	**4.7**

NOTE: Because of rounding, detail may not add to total.
[a] Include brand registration fees.
[b] Tax increase effective July 1, 1981.
[c] Estimated.
[d] Calendar year.

Texas Alcoholic Beverage Commission

Fiscal Year Ending August 31

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		**11,301**	**11,184**	**1.0**
Excise Taxes		**128,544**	**121,203**	**6.1**
Spirits	$2.00/gal.	48,253	46,590	3.6
Wine 14% or Less	$0.17/gal.			
Wine Over 14%	$0.34/gal.	4,553[a]	4,086[a]	11.4
Sparkling Wine	$0.43/gal.			
Malt Liquor over 4%	$0.165/gal.	2,674	2,456	8.8
Beer 4% or Less	$5.00/bbl.	73,065	68,071	7.3
Sales Taxes		**269,359**	**235,844**	**14.2**
General Retail[b]	4%	134,700	125,300	7.5
Gross Receipts Tax (Mixed Beverages)	10%	134,659	110,544	21.8
Other Income		**1,575**	**1,220**	**29.0**
Miscellaneous Income		1,260	903	39.6
Airline Beverage Tax	$0.05/drink	315	318	−1.0
State Total		**410,779**	**369,452**	**11.2**
Local Taxes		**37,371**	**34,411[r]**	**8.6**
Sales Tax[c]	1%	33,700	31,300	7.7
Fines		737	554	32.7
License and Permit Fees		2,935	2,557[r]	14.8
Houston		364	313	16.3
Dallas		179	164[r]	8.9
Fort Worth		93	80	16.4
Other		2,300	2,000	15.0
State and Local Total		**448,149**	**403,863[r]**	**11.0**

NOTE: Because of rounding, detail may not add to total.
[a] Breakdown not available; figure represents all wine.
[b] Estimated.
[c] Municipal retail; estimated.
[r] Revised.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the state with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage, and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues
STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourths together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road, and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSE: To ABC Board.

Revenue collected from 10% gross receipts tax on alcohol beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

UTAH

Method of Control
STATE MONOPOLY: Alcohol beverages are sold only through state-owned retail stores. Incorporated cities and towns and counties may license retail sale of beer not over 3.2% alcohol by weight.

General Sales Tax
RETAIL SALES TAX: 4⅝% of sales price (including alcohol beverages) (effective Oct. 1, 1983). Cities and counties may impose ⅞ of 1% sales tax, plus ¼ of 1% transit tax, collectible by state (effective July 1, 1983).

Allocation of Revenues
STATE STORE PROFITS AND STATE LICENSE FEES: First $1,000 in excess of $2,250 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general state purposes, except that the increased markup of 1½% on spirits and wine used to fund state detoxification centers. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: Increased beer excise tax ($4.12/bbl. effective July 1, 1981) of $1.02 to fund state detoxification centers; remainder to State General Fund. Tax rate further increased to $11.00/bbl (effective 7/1/83); increased revenues distributed to cities, counties, and towns for alcohol and drug abuse prevention. STATE SALES TAXES: To State General Fund. 13% (effective July 1, 1982) TAX on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Utah Liquor Control Commission
and
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**19,485**	**17,525**	**11.2**
Gross Sales		75,773	68,000	11.4
Discounts		0	0	—
Taxes		8,680	7,806	11.2
Net Sales		67,093	60,194	11.5
Cost of Goods		41,353	36,717	12.6
Gross Profit		25,740	23,477	9.6
Cost of Operation		6,255	5,952	5.1
License Fees		**163**	**141**	**15.6**
Excise Taxes				
Beer	$3.10-$4.12 /bbl.[a]	**2,943**	**2,227**	**32.1**
Sales Taxes		**13,200**	**12,080**	**9.3**
General Retail				
Beer	4%	5,328	4,843	10.0
Liquor	4%	2,654	2,413	10.0
School Lunch Tax	8%	5,218	4,824	8.2
Other Income				
Miscellaneous Income		**1**	**2**	**−50.0**
State Total		**35,792**	**31,975**	**11.9**
Local Taxes		**1,689**	**1,931**	**−12.5**
Sales & Transit Tax		1,542	1,781	−13.4
Spirits and Wine	¾%-1%	512	571	−10.3
Beer[b]	¾%-1%	1,030	1,211	−14.9
License Fees				
Municipalities and Counties[b]		147	150	−2.0
State and Local Total		**37,482**	**33,907**	**10.5**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate, effective July 1, 1981.
[b] Estimated.

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**1,239**	**1,044**	**18.6**
Gross Sales		39,673	38,936	1.9
Discounts		0	0	—
Taxes		9,916	9,343	6.1
Net Sales		29,757	29,593	0.6
Cost of Goods		25,141	25,374	−0.9
Gross Profit		4,616	4,219	9.4
Cost of Operation		3,378	3,175	6.4
License Fees		**466**	**448**	**3.9**
Excise Taxes		**14,485**	**13,494**	**9.3**
Wine 14% & Over and Spirits[a]	24%-25%[a]	9,916	9,344	6.1
Wine Under 14%	$0.50/gal.	4,569[b]	4,151[b]	10.1
Malt Beverages	$0.25/gal.			
Sales Taxes[c]	5%	**4,468**	**4,295**	**4.0**
Other Income				
Miscellaneous Income		**24**	**19**	**27.9**
State Total		**20,681**	**19,300**	**7.2**
Local Taxes				
Local License Fees		**187**	**178**	**4.7**
State and Local Total		**20,868**	**19,478**	**7.1**

NOTE: Because of rounding, detail may not add to total.
[a] Tax increase effective July 1, 1981.
[b] Breakdown not available; figure represents vinous and malt beverages.
[c] Room and meal tax (on premise); estimated.

Method of Control
Alcohol beverages (distilled spirits, wine over 14% alcohol, and beer over 6% alcohol) sold only through state-owned retail stores; licensed retailers may sell wine under 14% alcohol (16% and under if by natural fermentation) and beer 6% and under.

Local Collections
Cities and towns receive license fees of $100 for first-class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class (less $1 for city or town clerk, etc.). Fee of $400 for third-class is paid to state.

Allocation of Revenues
STATE STORE PROFITS; STATE LICENSE FEES; SPIRITS, WINE, AND BEER TAXES; AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

VIRGINIA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE STORE PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund; of remainder, ⅔ to counties and municipalities according to population, ⅓ to State General Fund. 20% ON DEPARTMENT SALES: to State General Fund. WINE TAX: 22% to several counties and municipalities; 12% retained by Commission; remainder to General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

Virginia Department of Alcoholic Beverage Control
and
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**41,871**	**39,332**[r]	**6.5**
Gross Sales		295,221	281,619	4.8
Discounts		0	0	—
Taxes		48,926	46,587	5.0
Net Sales		246,296	235,031	4.8
Cost of Goods		172,828	166,336	3.9
Gross Profit		73,467	68,695	6.9
Cost of Operation		31,597	29,363[r]	7.6
License Fees		**1,956**	**1,768**	**10.6**
Excise Taxes		**81,131**	**80,432**	**0.9**
Wine[a]	$0.40/ℓ	12,229	11,656[r]	4.9
Mixed Bev. Bottle Tax	[b]	—	1,743	—
Beer	$7.95/bbl.	33,060	32,773	0.9
Ad Valorem	15%	35,842	34,260[r]	4.6
Sales Taxes[c]	3%	**15,200**	**14,800**	**2.7**
Other Income				
Miscellaneous Income		**2,221**	**2,164**[r]	**2.6**
State Total		**142,378**	**138,497**[r]	**2.8**
Local Taxes[d]		**6,500**	**6,200**	**4.8**
License Fees		1,400	1,300	7.7
Sales Tax	1%	5,100	4,900	4.1
State and Local Total		**148,878**	**144,697**[r]	**2.9**

NOTE: Because of rounding, detail may not add to total.
[a] New tax rate effective Aug. 1, 1980. Previously, wine was then 14% taxed at 35¢/gal. and wine 14% and over at 70¢/gal.
[b] Mixed beverage bottle tax (on premise): spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth and 50¢/qt.; wine over 14% 10¢/bottle. Repealed effective July 1, 1981.
[c] Retail sales and use tax; estimated.
[d] Estimated.
[r] Revised.

Washington Liquor Control Board
and
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**35,697**	**37,553**	**−4.9**
Gross Sales		335,997	328,079	2.4
Discounts		16,486	15,784	4.4
Taxes		82,768	75,506	9.6
Net Sales		236,743	236,790	—
Cost of Goods		168,381	168,320	—
Gross Profit		68,354	68,470	−0.2
Cost of Operation		32,657	30,916	5.6
License Fees		**6,631**	**3,719**	**78.3**
Excise Taxes		**19,313**	**14,691**[r]	**31.5**
Wine	$0.2025-$0.2106/ℓ[a]	10,720	10,138	5.7
Beer	$2.60-$2.70/bbl.[a]	8,594	4,553	88.7
Sales Taxes		**133,747**	**120,934**[r]	**10.6**
General Retail	5.5%-5.4%[b]	52,581	48,625	8.1
Retail	15%-15.6%[a]	22,816	22,775	0.2
Wholesale	10%-10.4%[a]	5,354	5,471	−2.1
State Tax	$1.72-$1.789/ℓ[a]	52,996	44,063	20.3
Other Income		**1,744**	**1,411**	**23.6**
Interest		1,549	1,120	38.3
Other		195	291	−33.2
State Total		**197,132**	**178,309**	**10.6**
Local Taxes				
Local Sales Tax	0.5%, 0.7%, & 0.8%	**8,560**	**8,087**	**5.9**
State and Local Total		**205,692**	**186,395**	**10.4**

NOTE: Because of rounding, detail may not add to total.
[a] Increased tax rate due to 4% surcharge, effective May 1, 1982.
[b] State sales tax rate lowered from 5.5% to 5.4%, effective May 1, 1982.
[r] Revised.

Method of Control
Packaged distilled spirits, wine, and some beer, sold by state-operated stores and agencies. Wine and beer for on and off-premise consumption and distilled spirits by the glass also sold in private, licensed retail outlets. Licenses are required for manufacture and import of all alcohol beverages.

Sales Taxes
Sales taxes collected by Liquor Control Board include: (1) 6.5% state general retail sales tax, except in three counties bordering Oregon where it is 5.4%, and up to 1.6% local general retail sales tax on Board store sales of wine and beer (effective March 1, 1983); (2) 10% sales tax plus 14% surcharge on Board sales of distilled spirits to restaurants holding liquor-by-the-drink licenses (effective Aug. 1, 1982); (3) 15% sales tax plus 14% surcharge on Board sales of distilled spirits to other than licensed restaurants (effective Aug. 1, 1982); (4) $1.72 per liter plus 14% surcharge on Board sales of distilled spirits (effective Aug. 1, 1982).

Sales taxes collected by Department of Revenue include: 6.5% state general retail sales tax, except in three counties bordering Oregon where it is 5.4%, and up to 1.6% local general retail sales tax on private licensee sales of beer and wine, and on licensee sales of distilled spirits by the glass (effective March 1, 1983).

Allocations of Revenues
Revenues from: (1) Dedicated license fees: First $1,000,000 per biennium of class H (liquor-by-the-drink) license fees to the University of Washington and Washington State University for medical and biological research; the balance of class H license fees and 20% of other major retail license fees to the Department of Social and Health Services for alcoholism programs; (2) one-fourth cent per liter wine excise tax to Washington State University for viticulture research; (3) excess funds from state store operations, and other license fees, excise taxes, and certain other revenues: 50% to State General Fund, 40% to cities, and 10% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (4) state general retail sales tax: to State General Fund; (5) local general retail sales tax: to cities, counties, and other local government; (6) 10% and 15% liquor sales tax on spirits in original package: 65% to State General Fund, 28% to cities, and 7% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (7) $1.72 per liter tax: 100% to State General Fund; (8) surcharge on excise taxes and liquor sales taxes to State General Fund.

WEST VIRGINIA

Method of Control
Spirits and wine sold through state-owned retail stores; licensed retailers may sell wine below 14% alcohol and beer.

General Sales Tax
RETAIL STATE SALES TAX: 5% of gross income, including alcohol beverages, effective June 1, 1981. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): ¼ of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding similar state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 6% alcohol by volume). 5% municipal tax on all public purchases of alcohol beverages.

Allocations of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans' bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 5% STATE SALES TAX: For support of free schools.

West Virginia Alcohol Beverage Control Commission
and
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**19,401**	**21,799**	**−11.0**
Gross Sales[a]		77,837	87,797	−11.3
Discounts		0	0	—
Net Sales		77,837	87,797	−11.3
Cost of Goods		44,938	53,150	−15.5
Gross Profit		32,899	34,647	−5.0
Cost of Operation		13,498	12,849	5.1
License Fees		**1,941**	**2,187**[r]	**−11.3**
Excise Taxes		**7,722**	**6,554**	**17.8**
Beer	$5.50/bbl.	6,556	6,554	—
Wine	$1.00/gal.	1,166	—	—
Sales Taxes[b]		**11,275**	**6,962**	**62.0**
State Store and Agency Sales Tax	3%-5%	3,313	2,402	38.0
Beer Sales Tax	3%-5%	7,900	4,500	75.6
Private Club Sales Tax	3%-5%	62	60	3.3
Other Income		**1,391**	**1,265**	**10.0**
Miscellaneous Income		83	78	7.2
Wholesale Occup. Tax	0.27%	352	319	10.3
Retail Occup. Tax	0.55%	956	868	10.1
State Total		**41,730**	**38,766**[r]	**7.6**
Local Taxes				
Local Sales Tax[b]	3%-5%	**11,000**	**6,800**	**61.8**
State and Local Total		**52,730**	**45,566**[r]	**15.7**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 25¢ and 20¢ per bottle on spirits and wine respectively.
[b] Estimated. New tax rate effective June 1, 1981.
[r] Revised.

Wisconsin Department of Revenue Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
License Fees		95	87	8.9
Excise Taxes		47,173	41,557	13.5
Spirits	$2.60-$3.25/gal.[a]	34,371	28,275	21.6
Wine 14% or Less	$.195-$.25/gal.[a]	2,098	1,564	34.2
Wine Over 14% to 21%	$.39-$.45/gal.[a]	461	439	4.9
Beer	$2.00/bbl.	10,243	11,279	−9.2
Sales Taxes[b]	4%-5%	48,400	47,000	3.0
Other Income				
Miscellaneous Income		0	3	—
State Total		95,668	88,647	7.9
Local Taxes		5,900	5,164	14.3
License and Permit Fees				
Madison		200	207	−3.4
Milwaukee		1,100	1,099	0.1
Other[c]		4,600	3,858	19.2
State and Local Total		101,568	93,811	8.3

NOTE: Because of rounding, detail may not add to total.
[a] Tax increases effective Aug. 1, 1981.
[b] General retail; estimated. Increased tax rate effective May 1, 1982.
[c] Estimated.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES, VILLAGES, AND TOWNS collect fees from all retailers of alcohol beverages; MUNICIPALITIES may only operate municipal stores that were in existence before Nov. 6, 1969 for the sale of alcohol beverages.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on premise; no limit for off-premise; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRIT AND WINE LICENSE FEES: To State General Fund except country club, yachting club, and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the state) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1982 ($1,000)	1981 ($1,000)	Percentage Change
Net Profit		**3,874**	**4,484**[r]	**−13.6**
Gross Sales[a]		36,207	36,544	−0.9
Discounts		0	0	—
Taxes		1,310	1,346	−2.7
Net Sales		34,898	35,199	−0.9
Cost of Goods		28,142	27,635[r]	1.8
Gross Profit		6,755	7,564[r]	−10.7
Cost of Operation		2,881	3,080[r]	−6.5
License Fees		**10**	**8**	**19.1**
Excise Taxes		**1,629**	**1,680**	**−3.0**
Spirits	$.946/gal.	1,319[b]	1,364[b]	−3.3
Wine	$.2841/gal.			
Beer	$.019/gal.	310	316	−1.9
Sales Taxes[c]	3%	**3,700**	**3,760**	**−1.6**
Other Income				
Miscellaneous Income		**20**	**14**	**44.2**
State Total		**9,233**	**9,946**[r]	**−7.2**
Local Taxes		**1,526**	**1,421**	**7.4**
License and Permit Fees				
Cheyenne		150	111	**36.0**
Other[d]		476	400	19.0
Municipal Sales Tax[d]	1%	900	910	**−1.1**
State and Local Total		**10,760**	**11,366**[r]	**−5.3**

NOTE: Because of rounding, detail may not add to total.
[a] Liquor sales based at wholesale level.
[b] Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
[c] General retail; estimated.
[d] Estimated.
[r] Revised.